



PUNJABI BAGH CLUB

B.D. Mittal & Co.

Chartered Accountants
228-229, Plot No.-12, Vardhman Big V
Plaza, Road no 44 , Rani Bagh ,
Pitampura, New Delhi-110034
Tel : 011-41020792,9810390295
mittal_bd@yahoo.co.in



CA. B.D. MITTAL
FCA (Prop.)

AUDITOR'S REPORT

To
THE MEMBERS
PUNJABI BAGH CLUB (REGD.)
Ring Road, Punjabi Bagh, New Delhi-110026

We have verified the annexed Balance Sheet of Punjabi Bagh Club as at 31st March, 2021 & also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are responsibility of the club management, our responsibility is to express an opinion on these financial statements based on our audit:-

1. We have obtained all the information & explanations, which to the best of our Knowledge & belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts have been kept by the club so far as appears from our examination of the books, subjects to notes to accounts and the following:-
- NIL -
3. In our opinion & to best of our information & according to the explanations given to us, the accounts give a true & fair view subject to 'Accounting Policies and Notes to Accounts' attached.
 - (i) In the case of Balance Sheet, of the statement of affairs of the club as at 31st March, 2021 and
 - (ii) In the case of Income & Expenditure Account, of the Profit for the year ended on 31st March, 2021.



As per our separate report of even date,
For BD Mittal & Co.,
CHARTERED ACCOUNTANTS

CA. B D MITTAL
(Prop.)
M no 093423

Place: New Delhi
Date: - 25/01/2022



PUNJABI BAGH CLUB

RING ROAD PUNJABI BAGH, NEW DELHI-110026

BALANCE SHEET AS ON 31.03.2021

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2021		AMOUNT IN RS. AS ON 31.03.2020	
<u>SOURCES OF FUNDS</u>					
<u>CAPITAL FUND</u>					
Capital Account	I	27,81,51,547.00		25,83,01,547.00	
Reserves and Surplus	II	(2,21,52,745.11)	25,59,98,801.89	1,49,57,131.61	27,32,58,678.61
TOTAL			25,59,98,801.89		27,32,58,678.61
<u>APPLICATION OF FUNDS</u>					
<u>FIXED ASSETS</u>	III				
Gross Block -W.D.V.		24,80,71,029.51		27,34,43,729.51	
Depreciation for the year		2,70,08,789.00	22,10,62,240.51	2,52,62,106.00	24,81,81,623.51
<u>NET CURRENT ASSETS</u>	IV				
Current Assets, Loan & Advances		6,68,55,487.38		6,00,79,401.28	
Less: Current Liabilities & Provisions	V	3,19,18,926.00	3,49,36,561.38	3,50,02,346.18	2,50,77,055.10
TOTAL			25,59,98,801.89		27,32,58,678.61

As per our Audit report of even date attached

For B. D. MITTAL & CO.

CHARTERED ACCOUNTANTS

FRN : 013894N

For Punjabi Bagh Club

(CA B.D. Mittal)

FCA(Prop.)

M.No.- 093423

President

Gurinder Pal Singh (Raju)

Hony. Gen. Secretary

Satish Jindal

Hony. Treasurer

Pankaj Arora

Place: New Delhi

Date: 25.01.2022





PUNJABI BAGH CLUB

RING ROAD PUNJABI BAGH, NEW DELHI-110026

INCOME AND EXPENDITURE FOR THE YEAR ENDING 31.03.2021

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2021	AMOUNT IN RS. AS ON 31.03.2020
Income	VI	2,61,87,183.69	4,68,77,363.26
Expenditure	VII	6,55,67,260.14	8,08,09,390.39
Excess of Expenditure Over Income for the year		(3,93,80,076.45)	(3,39,32,027.13)

As per our Audit report of even date attached

For B. D. MITTAL & CO.
CHARTERED ACCOUNTANTS
FRN : 013894N

For Punjabi Bagh Club



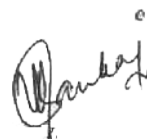
(CA B.D Mittal)
FCA(Prop.)
M.No.- 093423



President
Gurinder Pal Singh (Raju)



Hony. Gen. Secretary
Satish Jindal



Hony. Treasurer
Pankaj Arora

Place: New Delhi
Date: 25.01.2022





PUNJABI BAGH CLUB

CAPITAL ACCOUNT AS ON 31.03.2021

NOTE - I

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021	AMOUNT IN RS. AS ON 31.03.2020
Opening Balance	25,83,01,547.00	22,54,51,547.00
Add: Membership Fees during the year	1,98,50,000.00	3,28,50,000.00
TOTAL	27,81,51,547.00	25,83,01,547.00

RESERVES & SURPLUS AS ON 31.3.2021

NOTE - II

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021	AMOUNT IN RS. AS ON 31.03.2020
Opening Balance	1,49,57,131.61	5,36,00,656.74
Add : Excess of Income over Expenditure for the year	(3,93,80,076.45)	(3,39,32,027.13)
Less: Prior Period	-	(19,00,000.00)
Less: TDS (Income Tax) AY 2019-20	-	(28,11,498.00)
Add : Income Tax & Refund A.Y. 2019-20	2998780.00	-
Excise Duty Paid (Advance)	1,20,549.00	-
Interest Accrued TRF from previous year Reconciled	(8,49,129.27)	-
TOTAL	(2,21,52,745.11)	1,49,57,131.61

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora





(Signature)

President
Gurinder Pal Singh (Raju)

For Punjabi Bagh Club

(Signature)

Hony. Gen. Secretary
Satish Jindal

(Signature)

Hony. Treasurer
Pankaj Arora

FIXED ASSETS & DEPRECIATION PROVIDED AS ON 31.03.2021

PARTICULARS	RATE OF DEP.	W.D.V. AS ON 01.04.2020	ADD. BEFORE ON 02.10.2020	ADD. AFTER 02.10.2020	SALE / TFR. DURING THE YEAR	TOTAL AS ON 31.03.2021	DEP. DURING THE YEAR	WDV AS ON 31.3.2021	W.D.V. AS ON 31.03.2020
Building 10 %	10%	28,93,815.00	-	-	-	28,93,815.00	2,89,382.00	26,04,433.00	28,93,815.00
Badminton Court	10%	18,85,98,703.00	-	-	-	18,85,98,703.00	1,88,59,870.00	16,97,38,833.00	18,85,98,703.00
Club Building	10%	6,42,816.00	-	-	-	6,42,816.00	64,282.00	5,78,534.00	6,42,816.00
Gazebo	10%	1,65,038.00	-	-	-	1,65,038.00	16,504.00	1,48,534.00	1,65,038.00
Refrigerator(Room)	10%	1,35,933.00	-	-	-	1,35,933.00	13,593.00	1,22,340.00	1,35,933.00
Billiards A/c	10%	91,871.00	-	-	-	91,871.00	9,187.00	82,684.00	91,871.00
Skating Ring	10%	6,62,402.00	-	-	-	6,62,402.00	66,240.00	5,96,162.00	6,62,402.00
Squash Court	10%	28,42,077.00	-	-	-	28,42,077.00	2,84,208.00	25,57,869.00	28,42,077.00
Swimming Pool A/c	10%	1,71,726.00	-	-	-	1,71,726.00	17,173.00	1,54,553.00	1,71,726.00
Table Tennis	10%	12,73,610.00	-	-	-	12,73,610.00	1,27,361.00	11,46,249.00	12,73,610.00
Tennis Court	10%	9,385.00	-	-	-	9,385.00	939.00	8,446.00	9,385.00
Scaffolding	10%	19,74,87,376.00	-	-	-	19,74,87,376.00	1,97,48,739.00	17,77,38,637.00	19,74,87,376.00
Furniture & Fittings 10 %	10%	82,99,254.00	-	-	-	82,99,254.00	8,29,685.00	74,67,169.00	82,99,254.00
Furniture & Fixture	10%	25,907.00	-	-	2,400.00	25,907.00	2,591.00	23,316.00	25,907.00
Dustbin	10%	83,25,161.00	-	-	2,400.00	83,22,761.00	8,32,276.00	74,90,485.00	83,25,161.00
Total (B)									
Machinery & Plant 15 %	15%	18,63,397.00	-	-	1,17,372.00	17,46,025.00	2,61,904.00	14,84,121.00	18,63,397.00
Air Conditioners	15%	9,80,119.51	-	-	-	9,80,119.51	1,47,018.00	8,33,101.51	9,80,119.51
CCTV	15%	4,919.00	-	-	-	4,919.00	738.00	4,181.00	4,919.00
Cycle A/c	15%	24,19,718.00	-	-	-	24,19,718.00	3,62,958.00	20,56,760.00	24,19,718.00
Electrical Equipment	15%	44,22,914.00	-	-	-	44,22,914.00	6,63,437.00	37,59,477.00	44,22,914.00
Elevators & Escalators	15%	22,35,604.00	-	-	-	22,35,604.00	3,35,341.00	19,00,263.00	22,35,604.00
Fire Fighting Equipments	15%	10,98,665.00	-	-	-	10,98,665.00	1,64,800.00	9,33,865.00	10,98,665.00
Generator A/c	15%	37,586.00	-	-	-	37,586.00	5,638.00	31,948.00	37,586.00
Gym A/c	15%	1,04,14,514.00	-	-	-	1,04,14,514.00	15,62,177.00	88,52,337.00	1,04,14,514.00
Inverters	15%	2,848.00	-	-	-	2,848.00	427.00	2,421.00	2,848.00
Kitchen Equipment	15%	22,26,974.00	-	-	-	22,26,974.00	3,34,046.00	18,92,928.00	22,26,974.00
Music Systems	15%	10,29,595.00	-	-	-	10,29,595.00	1,54,439.00	8,75,156.00	10,29,595.00
Office Equipment	15%	2,67,244.00	9,178.00	-	-	2,76,422.00	41,463.00	2,34,959.00	2,67,244.00
Currency Counting Machine	15%	4,260.00	-	-	-	4,260.00	639.00	3,621.00	4,260.00
Heater	15%	92,084.00	-	-	-	92,084.00	13,813.00	78,271.00	92,084.00
Rikshaw	15%	2,441.00	-	-	-	2,441.00	366.00	2,075.00	2,441.00
R O Systems	15%	1,66,294.00	-	-	-	1,66,294.00	24,944.00	1,41,350.00	1,66,294.00
Sub - Station	15%	2,56,007.00	-	-	-	2,56,007.00	38,402.00	2,17,605.00	2,56,007.00
Television	15%	5,71,046.00	-	-	-	5,71,046.00	85,657.00	4,85,389.00	5,71,046.00
Tubewell A/c	15%	1,53,646.00	-	-	-	1,53,646.00	23,047.00	1,30,599.00	1,53,646.00
Gardening Equipment	15%	24,109.00	-	-	-	24,109.00	3,616.00	20,493.00	24,109.00
S T Plants	15%	12,60,120.00	-	-	-	12,60,120.00	1,89,018.00	10,71,102.00	12,60,120.00
Swimming Pool Equipment	15%	3,19,025.00	-	-	-	3,19,025.00	47,854.00	2,71,171.00	3,19,025.00
Flap Barrier	15%	3,38,513.00	-	-	-	3,38,513.00	50,777.00	2,87,736.00	3,38,513.00
Projector Screen	15%	73,253.00	-	-	-	73,253.00	10,988.00	62,265.00	73,253.00
Submersible Pump	15%	29,507.00	-	-	-	29,507.00	4,426.00	25,081.00	29,507.00
Solar plant system	15%	1,16,99,884.00	-	-	-	1,16,99,884.00	17,54,983.00	99,44,901.00	1,16,99,884.00
Total C		4,19,94,286.51	9,178.00	-	1,17,372.00	4,18,86,092.51	62,82,916.00	3,56,03,176.51	4,19,94,286.51
Plant & Machinery 40 %	40%	3,41,049.00	-	-	-	3,41,049.00	1,36,420.00	2,04,629.00	3,41,049.00
Computer & Peripherals	40%	3,41,049.00	-	-	-	3,41,049.00	1,36,420.00	2,04,629.00	3,41,049.00
Total D									
Intangible Assets 25 %	25%	33,751.00	-	-	-	33,751.00	8,438.00	25,313.00	33,751.00
Web Site	25%	33,751.00	-	-	-	33,751.00	8,438.00	25,313.00	33,751.00
Total E		24,81,81,623.51	9,178.00	-	1,19,772.00	24,80,71,029.51	2,70,08,789.00	22,10,62,240.51	24,81,81,623.51
Grand Total A To E									
Elevators & Escalators (TFR.)	15%	-	-	-	-	-	-	-	-
Building Under Construction	0%	-	-	-	-	-	-	-	-
Grand Total		24,81,81,623.51	9,178.00	-	1,19,772.00	24,80,71,029.51	2,70,08,789.00	22,10,62,240.51	24,81,81,623.51



PUNJABI BAGH CLUB

CURRENT ASSETS, LOANS & ADVANCES AS ON 31.03.2021

NOTE - IV

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021		AMOUNT IN RS. AS ON 31.03.2020	
<u>FIXED DEPOSITS</u>				
Bank of Baroda	1,00,000.00		1,45,560.00	
Oriental Bank of Commerce	-		1,11,33,473.00	
Interest accrued	2,25,175.00	3,25,175.00	14,27,419.27	1,27,06,452.27
<u>CASH & BANK BALANCES</u>				
Cash in Hand / Petty Cash	95,896.00		57,575.00	
Axis Bank Limited	5,55,474.91		34,04,962.61	
Bank of Baroda	1,28,289.77		1,24,564.77	
Oriental Bank of Commerce	1,34,737.70		15,413.00	
Punjab National Bank	56,526.11		56,526.11	
State Bank of India	16,37,203.62		3,66,050.62	
IDFC First Bank	2,43,83,055.00		1,55,84,108.00	
Yes Bank Ltd.	81,976.24	2,70,73,159.35	77,911.24	1,96,87,111.35
<u>CLOSING STOCK</u>				
Playing Cards	55,620.00		90,828.00	
Bar	44,92,814.00		34,92,385.00	
Tennis Balls	-	45,48,434.00	29,620.00	36,12,833.00
<u>SECURITY DEPOSITS</u>		32,94,769.00		37,44,769.00
<u>OTHERS CURRENT ASSETS</u>				
Balances with Revenue Authorities				
Refund due AY 20-21 (I.TAX)	8,36,255.59		8,36,255.59	
TDS / TCS A.Y.21-22	4,48,533.00		-	
Vat Refund Claim F.Y.2013-14	52,420.00		52,420.00	
DV AT C/F	43,425.00		1,252.00	
Refund due AY 14-15 (I.TAX)	1,54,725.00		1,54,725.00	
G S T input (availed before 30.09.2021)	51,848.00		4,02,587.70	
Luxury Tax Recoverable (Appeal)	12,437.00		12,437.00	
Entertainment Tax	2,24,945.00	18,24,588.59	2,24,945.00	16,84,622.29
Sundry Debtors		43,64,520.74		5,18,999.00
Advance to BSES		69,828.00		-
Excise Duty		2,28,011.00		
Advance Against Running Bills		39,45,690.05		32,92,776.00
Membership Subscription Fee		1,09,13,466.00		-
Prepaid Expenses		5,25,070.00		17,67,628.00
Shruti Walia		10,000.00		-
Smart Card Recharge		97,14,775.65		1,30,64,210.37
Gyan Chand Kumar (Imprest)		3,000.00		-
Anand Singh (Staff Advance)		15,000.00		-
TOTAL		6,68,55,487.38		6,00,79,401.28

For Punjabi Bagh Club



[Signature]

President
Gurinder Pal Singh (Raju)

[Signature]

Hony. Gen. Secretary
Satish Jindal

[Signature]

Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

CURRENT LIABILITIES & PROVISIONS AS ON 31.03.2021

NOTE - V

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021	AMOUNT IN RS. AS ON 31.03.2020
SUNDRY CREDITORS		
Aadi Enterprises	4,196.00	1,13,468.00
Airwaves Engineers P Ltd	41,61,080.00	41,61,080.00
Alfa Therm Ltd	84,000.00	84,000.00
Allied Blender's Dist. P.Ltd.	17,305.00	17,305.00
Amit (India) Name Plates P Ltd	-	30,000.00
Anheuser Bush Inbev India Ltd	64,466.00	64,466.00
Archi Hives	36,000.00	36,000.00
Atria Convergence Technologies Ltd	1,984.00	1,984.00
Aurotech Infraprojects P Ltd	8,70,332.00	8,70,332.00
B9 Beverages P Ltd	-	43,565.78
Bacardi India P Ltd	83,562.00	55,951.00
Basant Crockery House	5,054.00	5,054.00
Batra Breweries & Distilleries P Ltd	9,257.00	9,257.00
Batra Hardware Paint & Electrical Store	-	20,784.00
Beam Global Spirits & Wine P Ltd	-	74,611.00
Bhaskar & Balaji P Ltd	93,388.00	93,388.00
Brainy Bytes	3,430.00	3,430.00
Brindco Sales P Ltd	-	1,700.95
Corporte Adworld P Ltd	-	25,520.00
Cravatex Ltd	13,61,061.00	13,61,061.00
Deepsun Electricals	4,914.00	30,801.00
Devraha Communications Ltd	-	57,754.00
Dharamvir Singh	39,600.00	39,600.00
Dogra Consultancy	24,000.00	24,000.00
Eleven Course Hospitality P Ltd	23,21,040.76	22,85,885.00
Elite Relations	1,00,500.00	1,00,500.00
Excellent Homes & Gardens	3,01,000.00	-
Forever Waterproofing & Decorators	54,882.00	54,882.00
Future Ways Inc	2,05,600.00	2,05,600.00
Gayatri Developers	3,00,000.00	3,00,000.00
GMG Trading Solution House	6,608.00	6,608.00
G S Builders & Developers	97,960.00	97,960.00
Hydrobaths Ramco Marketing P Ltd	6,38,127.00	6,38,127.00
IBS Intelligent Building Soluations	10,76,505.00	10,76,505.00
Indospirts Distributions Ltd	61,671.00	50,373.00
Indraprastha Gas Ltd	28,323.00	57,376.00
Kajal Publicity	3,999.00	21,672.00
Kanahaiya Lal	-	23,090.00
Kaushal Shankar & Company	-	37,800.00
Lakshya Dry Cleaners	3,158.00	3,158.00
Laundromat	8,051.00	8,051.00
Master Tennis Acd	14,467.00	14,467.00
Munjal Electricals & Sanitary Wares	-	31,778.00
New Amit Bakers	-	11,520.00
New Salwan Sons	51,072.00	1,78,752.00
New Salwan Traders	21,248.00	21,248.00
Nice Lamps	1,33,400.00	1,33,400.00
Nishu Graphics	38,756.00	1,22,308.00
Northern Spirts P Ltd	-	1,73,558.00
N V Distillers & Brew P Ltd	-	300.00
OCS Infosystems P Ltd	-	68,160.00
Om Prakash Prasad	1,00,000.00	1,00,000.00
Omsons Marketing P Ltd	1,26,462.00	1,26,462.00



PUNJABI BAGH CLUB

One Cards Solution P Ltd	-	1,76,322.00
Pernod Ricard India (P) Ltd.	14,328.00	-
PK Dry Cleaners	-	5,113.00
Praduman-Contractor	2,82,600.00	3,32,600.00
Prem Aandh	-	3,39,979.00
Prem News Agency	-	1,354.00
Prime Furniture	-	19,000.00
Purshotam Profiles P Ltd	6,57,011.00	6,57,011.00
Right Secure P Ltd	3,06,537.00	9,57,490.00
Sabmiller India Ltd	23,343.00	23,343.00
Sai Computer (SCR)	4,778.00	-
Sanchar Technologies	63,712.00	63,712.00
Saurabh Buildcon P Ltd	1,02,086.00	1,02,086.00
S D P Associates	40,500.00	81,000.00
S G Hospitality-Caterer	15,58,984.50	23,42,984.50
S G Hospitality-Restt.	31,92,381.00	24,91,327.00
S G Traders	-	35,918.00
Shive shakti Builders	46,800.00	46,800.00
Shri Niwas & Sons	-	39,545.00
Shri Ram Trading	3,799.00	1,28,093.56
Shruti Cement Traders P Ltd	-	35,875.00
Sikender Safey & Contractors	-	3,22,334.95
Smith & Schnider Facility Solutions P Ltd	1,13,245.00	9,84,437.00
Sula Vineyards P Ltd	-	43,057.00
Supreme Aircon P Ltd	1,66,751.00	1,66,751.00
Syndicate Printers Ltd	6,150.00	6,150.00
Studio Comphe	40,000.00	-
Taneer	9,393.00	9,393.00
Unique Enterprises	-	6,241.00
United Breweries Ltd	1,49,752.00	3,800.00
United Spirits Ltd.	2,00,400.00	1,57,923.00
Vardhman Electronics	33,000.00	33,000.00
Veejay Services Stations	68,710.00	68,710.00
Vinay Enterprises	-	1,20,153.00
VS Homes	20,652.50	20,652.50
Zion Digital Technologies P Ltd	1,303.00	21,476.00
Aarush Enterprises	1,92,225.00	-
Ads Spirits Pvt Ltd	44,419.00	-
Ambika Cable T.V. Network	7,160.00	-
Bhayana Tents & Decorators	18,000.00	-
PANKAJ PARASHAR	2,56,065.00	-
SUB TOTAL	2,01,80,543.76	2,30,18,284.24
<u>Security Deposits</u>	94,32,760.00	86,56,643.00
<u>Statutory dues Payable</u>		
ESI Payable	7,715.00	50,240.00
PF Payable	45,000.00	2,99,936.00
TDS Payable	56,107.00	2,32,147.00
G S T Payable	17,32,707.24	21,25,113.94
<u>Others Payables</u>		
Expense Payable	2,93,093.00	4,71,482.00
Audit Fee Payable	1,71,000.00	1,48,500.00
TOTAL	3,19,18,926.00	3,50,02,346.18



President
Gurinder Pal Singh (Raju)

For Punjabi Bagh Club

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

INCOME DURING THE YEAR ENDED 31.03.2021

NOTE - VI

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2021	AMOUNT IN RS. AS ON 31.03.2020
INCOME			
Activity Receipts		10,19,208.00	10,71,828.00
Other Services to Members			
Bar & Restaurant Income	VIII	23,84,286.97	61,04,314.10
Playing Card Income	IX	9,68,002.00	15,82,459.99
ID Card Income		12,900.00	87,300.00
Membership Form Sale		40,500.00	1,17,155.00
Sponsorship Fee		58,304.00	6,27,378.00
Interest Income		13,88,003.90	39,84,046.88
Lawn/Hall Booking Charges		11,27,447.00	79,27,094.28
Misc. Income		18,90,993.82	92,688.00
Rent Received		78,38,838.00	1,01,30,132.37
Subscription Fee		92,48,700.00	92,61,600.00
Swimming Pool Income		-	49,32,937.00
Entry Fee		-	9,09,513.64
Written Off		-	48,916.00
Liquor Licnece Fee		2,10,000.00	-
TOTAL		2,61,87,183.69	4,68,77,363.26

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora





PUNJABI BAGH CLUB

EXPENDITURE DURING THE YEAR ENDED 31.03.2021

NOTE - VII

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021	AMOUNT IN RS. AS ON 31.03.2020
Activity Expenses	3,14,842.00	21,35,382.71
Advertisement & Publicity Expenses	49,760.00	2,84,091.00
AGM Expenses	3,58,000.00	3,92,361.00
AMC Expenses	2,33,646.00	8,39,166.00
Audit Fees - Internal	96,000.00	1,31,000.00
Audit Fees - Statutory	94,800.00	75,000.00
Bank Charges	36,022.14	26,326.40
Cartage Expenses	2,800.00	50,450.00
Cleaning / Housekeeping Expenses	18,41,264.00	34,72,229.00
Computer Expenses	3,59,470.00	1,37,459.32
Conveyance Expenses & Allowance	1,85,710.00	1,52,652.00
Depreciation Expenses	2,70,08,789.00	2,52,62,106.00
Electricity Expenses	14,96,502.00	43,83,888.88
E. S. I. Contribution Expenses	1,11,368.00	3,86,310.00
Election Expense	-	30,95,113.00
Establishment (Salary) Expenses	63,23,941.00	1,50,54,848.00
Function & Celebration Expenses	6,15,310.00	28,41,254.00
Generator Exp.	15,911.00	-
Gratuity Expenses	79,68,955.00	4,62,693.00
Horticulture Expenses	10,47,249.00	10,98,221.00
Insurance Expenses	-	68,555.00
Legal & Professional Charges Expenses	4,41,337.00	28,53,000.00
Membership Card Expense	46,740.00	2,31,051.00
Misc. Expenses	39,992.00	-
Notice Pay	8,39,957.00	-
Office Expenses	2,69,891.00	7,41,134.43
Postage, Phone & Courier Expenses	54,265.00	2,06,581.20
Pest Control Expenses	-	6,12,266.00
PM Cares Fund	-	1,01,101.00
Printing & Stationary Expenses	1,11,142.00	2,94,954.16
P. F. Contributions Exp.	4,50,257.00	13,43,996.00
Rent, Rates & Taxes (House Tax)	41,37,126.00	34,45,905.00
Repair & Maintenance Expenses (Building)	2,60,042.00	6,61,339.94
Repair & Maintenance Expenses (General)	9,91,909.00	21,77,088.37
Retrechment	67,31,171.00	-
Room Expenses	2,72,266.00	1,41,414.00
Security Services Expenses	22,45,991.00	48,34,862.00
Short & Excess	-	4,374.98
SMS Expenses	38,000.00	2,14,000.00
Software Installation Expenses	-	1,15,500.00
Staff Welfare Expenses	1,06,293.00	1,63,379.00
Stipend (Establishment)	3,70,542.00	-
Swimming Pool Running Expenses	-	20,39,464.00
Valet Parking Expenses	-	2,78,873.00
TOTAL	6,55,67,260.14	8,08,09,390.39

For Punjabi Bagh Club



President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

BAR & RESTAURANT INCOME FOR THE YEAR ENDED 31.03.2021

NOTE - VIII

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021		AMOUNT IN RS. AS ON 31.03.2020	
BAR & RESTAURANT RECEIPTS				
Bar Sales (VAT)	43,79,095.00		73,76,543.20	
Bar Sales (GST)	2,42,036.00			
Family Bar Sales	-		43,14,888.60	
Banquet Sales GST	-		27,33,295.00	
Restaurant Sales	97,22,452.00		4,22,02,664.45	
Scrap Sale	16,057.00		21,734.00	
Guest Entry Ch. (Bar Room)	70,808.00		3,56,273.50	
Discount Received	6,63,501.34	1,50,93,949.34	8,87,372.00	5,78,92,770.75
BAR & RESTAURANT EXPENSES				
Opening stock	34,92,385.00		24,06,397.00	
Add: PURCHASES				
Bar Purchases	33,29,547.37		82,75,512.48	
Banquet Purchases	-		24,59,970.00	
Restaurant Purchases	88,36,400.00		4,02,29,385.00	
Bar Expenses (cess)	26,174.00		70,801.17	
Cess & Excise Duty Paid	2,46,176.00		8,50,000.00	
Licence Fees for Bar / Family Bar	12,71,794.00		9,88,776.00	
	1,72,02,476.37		5,52,80,841.65	
Less: Closing Stock	44,92,814.00	1,27,09,662.37	34,92,385.00	5,17,88,456.65
			34,92,385.00	
BAR & RESTAURANT INCOME		23,84,286.97		61,04,314.10

CARD ROOM INCOME FOR THE YEAR ENDED 31.03.2021

NOTE -IX

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021		AMOUNT IN RS. AS ON 31.03.2020	
Sale of Playing Cards	7,48,545.00		7,65,926.99	
Entry Fee (Guest Card Room)	5,37,288.00	12,85,833.00	11,40,024.00	19,05,950.99
EXPENSES				
Opening Stock of Cards	90,828.00		72,319.00	
Add: Purchases of Cards (Card Room Exp.)	2,82,623.00		3,42,000.00	
	3,73,451.00		4,14,319.00	
Less: Closing Stock of Playing Cards	55,620.00	3,17,831.00	90,828.00	3,23,491.00
CARD ROOM INCOME		9,68,002.00		15,82,459.99

Tennis Ball Expense

NOTE -X

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2021		AMOUNT IN RS. AS ON 31.03.2020	
Sale of Tennis Ball				
Opening Stock	29,620.00		53,838.00	
Add: Purchases (Tennis Ball Exp)	-		2,57,143.71	
	29,620.00		3,10,981.71	
Less: Closing Stock	-	29,620.00	29,620.00	2,81,361.71
Tennis Ball Expense		29,620.00		2,81,361.71

For Punjabi Bagh Club



Gurinder Pal Singh

President
Gurinder Pal Singh (Raju)

Satish Jindal

Hony. Gen. Secretary
Satish Jindal

Pankaj Arora

Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021.

A:- ACCOUNTING POLICIES

1. Revenue Recognition:- The Accounts have been prepared on mercantile basis and as per applicable mandatory accounting Standards.
2. Going Concern:- The Accounts have been prepared and presented on the principle to a going concern.
3. Fixed Assets:- Fixed assets are stated at WDV and depreciation has been provided as per Income Tax Act.
4. Inventory:- Inventory is valued at cost.
5. Employee Benefit:- Club's Contributions to ESI and PF are charged to Income and Expenditure account. Gratuity is accounted for the year of Payment.


B:- NOTES TO ACCOUNTS

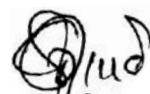
1. Fixed Assets:- Physical verification of the assets have been carried out by the management at their end and value of the same has been certified by management.
2. Inventory:- Stock of Whisky, Beer and Sports Goods are valued at cost. Value of Inventory has been certified by General Managers of Club.
3. Sundry Creditors and Advances:- Balances of Creditors, advances and Loans are subject to confirmations/ reconciliations.
4. Reclassification:- Previous year figures have been regrouped/rearranged wherever necessary.
5. Court Cases:- as per last year court case lodged by a staff member has been decided in favour of club. Few retrenched staff members have approached the higher court and hearings & outcomes are still pending.
6. FDRs:- Investment and retrieval from FDR is subject of business prudence of management.
7. GST Reconciliation:- GST output of 3B & R1 is reconciled and input yet to be reconciled with portal.




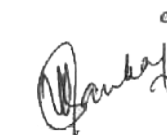
For B. D. MITTAL & CO.
CHARTERED ACCOUNTANTS
FRN : 013894N

For Punjabi Bagh Club


(CA B.D Mittal)
FCA(Prop.)
M.No.- 093423
FRN:-013894N


President
Gurinder Pal Singh (Raju)


Hony. Gen. Secretary
Satish Jindal


Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

Acknowledgement Number: 177306010130222

FORM 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 **balancesheet** as on 31st March 2021, and the **profit and loss account** for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021 attached herewith, of

Name	PUNJABI BAGH CLUB
Address	RINGROAD, , , , 09-Delhi, 91-India, Pincode-110026
PAN	AAAAP2414J
Aadhaar Number of the assessee, if available	

2. We certify that the **balancesheet** and the **profit and loss account** are in agreement with the books of account maintained at the head office at RINGROAD and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- 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 purposes of the audit.
- B. In our opinion, proper books of account have been kept by the head office and branches of the assessee 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 **balancesheet**, of the state of the affairs of the assessee as at 31st March 2021; and
- ii. In the case of the **profit and loss account**, of the **Loss** 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 the explanations given to us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl.No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	BDMITTAL
Membership Number	093423
FRN (Firm Registration Number)	0013894N
Address	228-229, PLOT NO 12 VARDHMAN BIG V PLAZA ROAD NO 44 RANI BAGH, PITAMPURA, , , , 09-Delhi, 91-India, Pincode-110034

Date of signing Tax Audit Report 25-Jan-2022

Place NEW DELHI

This form has been digitally signed by BISHAMBARDAYAL MITTAL having PAN AAMP6064A from IP Address NEW DELHI on 13/02/2022 03:29:14 PM. Issued by, C=IN, O=Capricorn Identity Services Pvt Ltd., OU=Certifying Authority



PUNJABI BAGH CLUB

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	PUNJABI BAGH CLUB		
2	Address	RING ROAD, PUNJABI BAGH, DELHI-110026		
3	Permanent Account Number (PAN)	AAAAP2414J		
4	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		
	S.No.	Nature of Registration	State	Registration Number
	1	Sales Tax/VAT	DELHI	07080194719
	2	Goods and Service Tax	DELHI	07AAAAP2414J1ZS
5	Status	Association Of Persons (AOP)		
6	Previous year from	01 April 2020 to 31 March 2021		
7	Assessment Year	2021-2022		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	NO		

PART-B

9a	If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name	Profit Sharing Ratio(%)			
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.					
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks
10a	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)					
	S.No.	Sector	Sub Sector	Code		
	1	CULTURE AND SPORT	Other recreational activities n.e.c.	20024		
	2	SOCIAL AND COMMUNITY WORK	Other Social or community service n.e.c	19009		
	3	OTHER SERVICES	Other services n.e.c.	21008		
10b	If there is any change in the nature of business or profession, the particulars of such change.					
	S.No	Business	Sector	Sub Sector	Code	
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. Yes					
	Books Prescribed					
	Computerised Cash Book , Ledger , Journal					
11b	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	Address Line 1	Address Line 2	City/Town/District	State	Pin Code
	Computerised Cash Book , Ledger , Journal	Punjabi Bagh Club	Ring Road	Punjabi Bagh	DELHI	110026
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
	Computerised Cash Book , Ledger , Journal					
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) No					
	S.No	Section	Amount			
13a	Method of accounting employed in the previous year. Mercantile system					
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the No					



PUNJABI BAGH CLUB

	immediately preceding previous year.													
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.													
	S.No	Particulars					Increase in Profit(Rs.)			Decrease in Profit(Rs.)				
13d	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	
13e	if answer to (d) above is in the Affirmative give details of such adjustments:													
	S.No	Particulars					Increase in Profit(Rs.)			Decrease in Profit(Rs.)			Net Effect (Rs.)	
13f	Disclosure as per ICDS													
	S.No	ICDS					Disclosure							
	1	ICDS I - Accounting Policies					The Significant Accounting Policies Adopted For Preparatuon Of Finacial Statement Form Parts and Have Been Disclosed separately in Financial statement.							
	2	ICDS II - Valuation of Inventories					Same Policies as Last Year as Well as Current Year Adopted For Tangible and no Effect on Profits as no Changes in Policies.							
	3	ICDS III - Construction Contracts					NIL							
	4	ICDS IV - Revenue Recognition					The significant accounting policies adopted for recognition of revenue forms part and have been disclosed separately in the financial statements							
	5	ICDS V - Tangible Fixed Assets					The Significant Accounting Policies adopted For Tangible Fixed Assets Forms Part and have been disclosed separately Income, depreciation on tangible fixed assets has been computed in accordance as required by ICDS-V, please refer to clause no 18 of this form.							
	6	ICDS VII - Government Grants					NIL							
	7	ICDS IX - Borrowing Costs					NIL							
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets					NIL							
14a	Method of valuation of closing stock employed in the previous year.												3-Lower of Cost or Marker rate	
14b	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
	S.No	Particulars					Increase in Profit(Rs.)			Decrease in Profit(Rs.)				
15	Give the following particulars of the capital assets converted into stock in trade:-													
	S.No	(a) Description of capital asset				(b) Date of acquisition		(c) Cost of acquisition		(d) Amount at which the asset is converted into stock-in-trade				
16	Amounts not credited to the profit and loss account, being:-													
16a	The items falling within the scope section 28													
	S.No	Description								Amount				
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;													
	S.No	Description								Amount				
16c	Escalation claims accepted during the previous year													
	S.No	Description								Amount				
16d	Any other item of income													
	S.No	Description								Amount				
16e	Capital receipt, if any.													
	S.No	Description								Amount				
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:													
	S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Considerati on received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ?				
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 Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/115BAD	Adjusted WDV	Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases	Deductio ns	Depreci ation Allowabl e	Write n Down Value at the



PUNJABI BAGH CLUB

													end of the year
Buildings 10%	10	197487376	0	0	197487376	0	0	0	0	0	0	19748739	177738637.00
Machinery and plant 15%	15	41994287	0	0	41994287	9178	0	0	0	9178	117372	6282916	35603177.00
Intangible Assets 25%	25	33751	0	0	33751	0	0	0	0	0	0	8438	25313.00
Machinery and plant 40%	40	341049	0	0	341049	0	0	0	0	0	0	136420	204629.00
Furniture and fittings 10%	10	8325161	0	0	8325161	0	0	0	0	0	2400	832276	7490485.00

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:												
	S.No	Section	Amount Debited to profit and loss account				Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines						

20a	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)]												
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	S.No	Description	Amount
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20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
-----	---	--	--	--	--	--	--	--	--	--	--	--	--

	S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date
	1	ESI	4096	15/05/2020	4096	09/10/2020
	2	ESI	4009	15/06/2020	4009	09/10/2020
	3	ESI	4050	15/07/2020	4050	09/10/2020
	4	ESI	2359	15/08/2020	2359	09/10/2020
	5	ESI	519	15/09/2020	519	09/10/2020
	6	ESI	249	15/10/2020	249	25/12/2020
	7	ESI	1008	15/10/2020	1008	26/10/2020
	8	ESI	587	15/11/2020	587	25/12/2020
	9	ESI	1008	15/11/2020	1008	19/11/2020
	10	ESI	1587	15/12/2020	1587	25/12/2021
	11	ESI	1561	15/01/2021	1561	14/01/2021
	12	ESI	1672	15/02/2021	1672	15/02/2021
	13	ESI	1610	15/03/2021	1610	15/03/2021
	14	ESI	1451	15/04/2021	1451	13/04/2021
	15	PF	70532	15/05/2020	70532	09/10/2020
	16	PF	70162	15/06/2020	70162	09/10/2020
	17	PF	70162	15/07/2020	70162	09/10/2020
	18	PF	13462	15/08/2020	13462	09/10/2020
	19	PF	30825	15/08/2020	30825	09/10/2020
	20	PF	813	15/09/2020	813	21/10/2020
	21	PF	11638	15/09/2020	11638	09/10/2020
	22	PF	18000	15/10/2020	18000	21/10/2021
	23	PF	18000	15/11/2020	18000	18/11/2020
	24	PF	1800	15/11/2020	1800	21/10/2020
	25	PF	3466	15/12/2020	3466	14/01/2021
	26	PF	17766	15/12/2020	17766	15/12/2020
	27	PF	1800	15/12/2020	1800	14/01/2021
	28	PF	21600	15/01/2021	21600	14/01/2021
	29	PF	21600	15/02/2021	21600	15/02/2021
	30	PF	21600	15/03/2021	21600	15/03/2021
	31	PF	21600	15/04/2021	21600	13/04/2021

21a	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												
	S.No	Particulars	Amount in Rs.										

	Personal Expenditure												
	S.No	Particulars	Amount in Rs.										

	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party												
	S.No	Particulars	Amount in Rs.										



PUNJABI BAGH CLUB

Expenditure incurred at clubs being entrance fees and subscriptions											
S.No	Particulars							Amount in Rs.			
Expenditure incurred at clubs being cost for club services and facilities used											
S.No	Particulars							Amount in Rs.			
Expenditure by way of penalty or fine for violation of any law for the time being in force											
S.No	Particulars							Amount in Rs.			
Expenditure by way of any other penalty or fine not covered above											
S.No	Particulars							Amount in Rs.			
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No	Particulars							Amount in Rs.			
21b 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											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code		
(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)											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	
(ii) As payment referred to in sub-clause(ia)											
(A) Details of payment on which tax is not deducted											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code		
(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.											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited
(iii) Fringe benefit tax under sub-clause (ic)										0	
(iv) Wealth tax under sub-clause (iia)										0	
(v) Royalty, license fee, service fee etc. under sub-clause (iib)										0	
(vi) Salary payable outside India/to a non-resident without TDS etc. under sub clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code			
(vii) Payment to PF/Other fund etc. under sub-clause (iv)										0	
(viii) Tax paid by employer for perquisites under sub-clause (v)										0	
21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No	Particulars		Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks				
21d Disallowance/ deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									Yes		
S.No	Date of Payment	Nature of Payment		Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee				
(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		
S.No	Date of Payment	Nature of Payment		Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee				



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21e	Provision for payment of gratuity not allowable under section 40A(7)							
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)							
21g	Particulars of any liability of a contingent nature							
	S.No	Nature of Liability					Amount in Rs.	
21h	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.							
	S.No	Nature of Liability					Amount in Rs.	
21i	Amounts inadmissible under the proviso to section 36(1)(iii).							
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006							
23	Particulars of payments made to persons specified under section 40A(2)(b)							
	S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar	
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.							
	S.No	Section	Description				Amount	
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No	Name of Person	Amount of Income	Section	Description of Transaction		Computation 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:-						
	26(i)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:						
	26(i)A(a)	Paid during the previous year						
	S.No	Section	Nature of Liability				Amount	
	26(i)A(b)	No Paid during the previous year						
	S.No	Section	Nature of Liability				Amount	
	26(i)B	was incurred in the previous year and was						
	26(i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	S.No	Section	Nature of Liability				Amount	
	1	Sec 43B(a)-tax , duty,cess,fee etc	TDS Payable				56107	
	2	Sec 43B(b)-provident /superannuation/gratuity/other fund	ESI/PF				52715	
	3	Sec 43B(a)-tax , duty,cess,fee etc	GST				1732707	
	26(i)B(b)	Not paid on or before the aforesaid date						
	S.No	Section	Nature of Liability				Amount	
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)					No		
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts.							Yes
	CENVAT		Amount	Treatment in Profit and Loss/Accounts				
	Opening Balance		0					
	CENAVT Availed		0					
	CENVAT Utilized		0					
	Closing/Outstanding Balance		0					
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-							
	S.No	Type	Particulars		Amount	Prior period to which it Relates		
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
	S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares
29	Whether during the previous year the assessee received any consideration for issue of shares which							No



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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.												
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares							
29A	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56											No
S.No	Nature of Income									Amount		
29B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56											No
S.No	Nature of Income									Amount		
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
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment
30A	(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year											No
S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) 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 in DD/MM/YY YY format	
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B											No
S.No	Amount (in Rs.) of expenditure by way of interest or of 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 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 brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried 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		
30c	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)											NIL
S.No	Nature of impermissible avoidance arrangement					Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement						
31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year											
S.No	Name of the Lender or Deposit or	Address of the Lender or Deposit or	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or 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 Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft			



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31b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year								
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	
31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST								
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt	
31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST								
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)			
31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST								
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment	
31(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST								
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)			
Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017									
31c	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -								
	S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
31d	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								
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
31e	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								
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft			
Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)									
32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.								
	S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	All Losses/ Allowances not allowed u/s	Withdrawal of additional depreciation due to	Amount as assessed	Order Under section and Date of order	Remarks



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				115BAA/115B AC/115BAD	opting sec 115BAC/115BAD						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
32b	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			
32c	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			
	If Yes, Please furnish the details of the same										
32d	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			
	If Yes, Please furnish the details of the same										
32e	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			
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)							No			
	S.No	Section					Amount				
34a	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			
	S.No	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	DELP02 202E	192	Salary	557600	557600	557600	44500	0	0	0
	2	DELP02 202E	194C	Payments to contractor and sub-contractors	7645871	7645871	7645871	128119	0	0	0
	3	DELP02 202E	194J	Fees for professional or technical services	415474	415474	415474	31161	0	0	0
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details							Yes			
	S.No	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 all details / transactions which are not reported.					
	1	DELP02 202E	Form 24Q	31/03/2021	01/02/2021	Yes					
	2	DELP02 202E	Form 24Q	31/01/2021	01/02/2021	Yes					
	3	DELP02 202E	Form 24Q	31/07/2021	06/07/2021	Yes					
	4	DELP02 202E	Form 26Q	31/03/2021	29/07/2020	Yes					
	5	DELP02 202E	Form 26Q	31/03/2021	23/03/2021	Yes					
	6	DELP02 202E	Form 26Q	31/01/2021	01/02/2021	Yes					
	7	DELP02 202E	Form 26Q	15/07/2021	06/07/2021	Yes					



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34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish							Yes			
	S.No	TAN	Amount of interest under section 201(1A) / 206C(7) is payable		Amount		Dates of Payment				
	1	DELP02202E	543		543		30/06/2020				
	2	DELP02202E	6		6		04/09/2020				
	3	DELP02202E	525		525		03/12/2020				
	4	DELP02202E	44		44		05/02/2021				
35a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any			
	1	Whisky & Beer	NUMBERS	1967	5222	3910	3279	0			
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products										
	35bA Raw Materials:										
	S.No	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 Goods	*Percentage of Yield	Shortage/excess, if any
	35bB Finished Products:										
	S.No	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		
	35bC By Products:										
	S.No	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		
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2									No	
	S.No	Amount Received				Date of Receipt					
37	Whether any cost audit was carried out					NA					
	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										
38	Whether any audit was conducted under the Central Excise Act, 1944					No					
	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										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.					No					
	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										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
	No	Particulars	Previous Year			Preceding Previous Year					
	a	Total turnover of the assessee	37719168			46877363					
	b	Gross Profit/Turnover	39380076	37719168	104.4	-33932027	46877363	-72.38			
	c	Net Profit/Turnover	-39380076	37719168	-104.4	-33932027	46877363	-72.38			
	d	Stock In Trade/Turnover	4548434	37719168	12.06	3612833	46877363	7.71			
	e	Material Consumed/Finished Goods Produced	0	0	0	0	0	0			
	(The details required to be furnished for principal items of goods traded of manufactured or services rendered)										
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										
	S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund	Date of demand	Amount	Remark				



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				received	raised/refund received		
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
	S.No	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
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						No
	S.No	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	
44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)						
Sl. No.	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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	

Date : 25/01/2022
Place : NEW DELHI

B D Mittal
For B.D. MITTAL & CO.
(Chartered Accountants)
Reg No. :0013894N
B D MITTAL
(Proprietor)
Membership No : 093423
PAN :AAMP6064A
UDIN :



Addition Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of				Total Amount
				Amount	MODVAT	Exchange Rate Change	Subsidy/Grant	
1	Office Equipment	30/09/2020	30/09/2020	9178.00	0	0	0	9178
	Total (Machinery and plant 15%)			9178	0	0	0	9178
	Total of Addition			9178	0	0	0	9178

Deduction Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Sale	Amount
1	A C	01/02/2021	117372.00
	Total of Machinery and plant 15%		117372
1	Furniture	17/10/2020	2400.00
	Total of Furniture and fittings 10%		2400
	Total of Deduction		119772