



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, 2020 & 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, 2020 and
 - (ii) In the case of Income & Expenditure Account, of the Profit for the year ended on 31st March, 2020.



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: - 29.12.2020



PUNJABI BAGH CLUB

RING ROAD PUNJABI BAGH, NEW DELHI-110026


BALANCE SHEET AS ON 31.03.2020

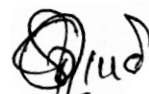
PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2020		AMOUNT IN RS. AS ON 31.03.2019	
<u>SOURCES OF FUNDS</u>					
<u>CAPITAL FUND</u>					
Capital Account	I	25,83,01,547.00		22,54,51,547.00	
Reserves and Surplus	II	1,49,57,131.61	27,32,58,678.61	5,36,00,656.74	279,052,203.74
TOTAL			27,32,58,678.61		279,052,203.74
<u>APPLICATION OF FUNDS</u>					
<u>FIXED ASSETS</u>					
Gross Block -W.D.V.	III	27,34,43,729.51		234,938,001.00	
Depreciation for the year		2,52,62,106.00	24,81,81,623.51	13,590,329.00	221,347,672.00
<u>NET CURRENT ASSETS</u>					
Current Assets, Loan & Advances	IV	60,079,401.28		74,668,138.88	
Less: Current Liabilities & Provisions	V	35,002,346.18	25,077,055.10	16,963,607.14	57,704,531.74
TOTAL			273,258,678.61		279,052,203.74


As per our Audit report of even date attached

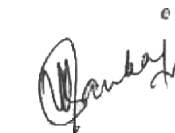
For B. D. MITTAL & CO.
CHARTERED ACCOUNTANTS
FRN : 013894N

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: 29.12.2020





PUNJABI BAGH CLUB


RING ROAD PUNJABI BAGH, NEW DELHI-110026 INCOME AND EXPENDITURE FOR THE YEAR ENDING 31.03.2020


PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
Income	VI	4,68,77,363.26	6,11,10,138.14
Expenditure	VII	8,08,09,390.39	5,95,17,693.34
Excess of Income Over Expenditure for the year		(3,39,32,027.13)	15,92,444.80


As per our Audit report of even date attached

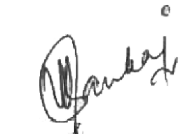
For B. D. MITTAL & CO.
CHARTERED ACCOUNTANTS
FRN : 013894N

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: 29.12.2020





PUNJABI BAGH CLUB

CAPITAL ACCOUNT AS ON 31.03.2020

NOTE - I

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
Opening Balance	22,54,51,547.00	21,77,12,547.00
Add: Membership Fees during the year	3,28,50,000.00	77,39,000.00
TOTAL	25,83,01,547.00	22,54,51,547.00

RESERVES & SURPLUS AS ON 31.3.2020

NOTE - II

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
Opening Balance	5,36,00,656.74	5,15,39,282.94
Add : Excess of Income over Expenditure for the year	(3,39,32,027.13)	15,92,444.80
Less: Prior Period	(19,00,000.00)	
Less: Prior Period (GST Paid F.Y. 2017-18)	-	(5,720.00)
Less: TDS (Income Tax) A.Y. 2019-20	(28,11,498.00)	-
Add: Income Tax & Refund A.Y. 2017 -18	-	9,07,877.00
Less: Income Tax A.Y. 2018-19	-	(4,33,228.00)
TOTAL	1,49,57,131.61	5,36,00,656.74

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora

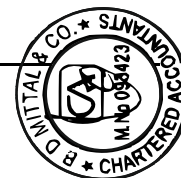




PUNJABI BAGH CLUB

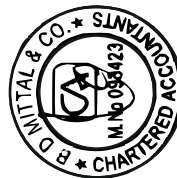
FIXED ASSETS & DEPRECIATION PROVIDED AS ON 31.03.2020

PARTICULARS	RATE OF DEP.	W.D.V. AS ON 01.04.2019	ADD. BEFORE ON 02.10.2019	ADD. AFTER 02.10.2019	SALE / TFR. DURING THE YEAR	TOTAL AS ON 31.03.2020	DEP. DURING THE YEAR	WDV AS ON 31.3.2020	W.D.V. AS ON 31.03.2019
Building 10 %									
Badminton Court	10%	32,15,350.00				32,15,350.00	3,21,535.00	28,93,815.00	32,15,350.00
Club Building	10%	7,67,82,494.00	3,87,50,844.00	8,90,72,314.00		20,46,05,652.00	1,60,06,949.00	18,85,98,703.00	7,67,82,494.00
Gazebo	10%	7,14,240.00				7,14,240.00	71,424.00	6,42,816.00	7,14,240.00
Refrigerator(Room)	10%	1,83,376.00				1,83,376.00	18,338.00	1,65,038.00	1,83,376.00
Billiards A/c	10%	1,51,037.00				1,51,037.00	15,104.00	1,35,933.00	1,51,037.00
Skating Ring	10%	1,02,079.00				1,02,079.00	10,208.00	91,871.00	1,02,079.00
Squash Court	10%	7,36,002.00				7,36,002.00	73,600.00	6,62,402.00	7,36,002.00
Swimming Pool A/c	10%	31,57,863.00				31,57,863.00	3,15,786.00	28,42,077.00	31,57,863.00
Table Tennis	10%	1,90,807.00				1,90,807.00	19,081.00	1,71,726.00	1,90,807.00
Tennis Court	10%	14,15,122.00				14,15,122.00	1,41,512.00	12,73,610.00	14,15,122.00
Scaffolding	10%	10,428.00				10,428.00	1,043.00	9,385.00	10,428.00
Total (A)		8,66,58,798.00	3,87,50,844.00	8,90,72,314.00	-	21,44,81,956.00	1,69,94,580.00	19,74,87,376.00	8,66,58,798.00
Furniture & Fittings 10 %									
Furniture & Fixture	10%	66,40,275.00	25,27,988.00	60,450.00	10,678.00	92,18,035.00	9,18,781.00	82,99,254.00	66,40,275.00
Dustbin	10%	28,786.00				28,786.00	2,879.00	25,907.00	28,786.00
Total (B)		66,69,061.00	25,27,988.00	60,450.00	10,678.00	92,46,821.00	9,21,660.00	83,25,161.00	66,69,061.00
Machinery & Plant 15 %									
Air Conditioners	15%	21,66,842.00	25,390.00			21,92,232.00	3,28,835.00	18,63,397.00	21,66,842.00
CCTV	15%	4,77,413.00		7,08,449.51	95,291.00	10,90,571.51	1,10,452.00	9,80,119.51	4,77,413.00
Cycle A/c	15%	5,787.00				5,787.00	868.00	4,919.00	5,787.00
Electrical Equipment	15%	27,11,327.00	1,35,400.00			28,46,727.00	4,27,009.00	24,19,718.00	27,11,327.00
Electrical Fitting	15%	50,78,281.00		1,15,000.00		51,93,281.00	7,70,367.00	44,22,914.00	50,78,281.00
Elevators & Escalators	15%	-	-	24,16,869.00		24,16,869.00	1,81,265.00	22,35,604.00	-
Fire Fighting Equipments	15%	7,29,312.00	5,63,235.00			12,92,547.00	1,93,882.00	10,98,665.00	7,29,312.00
Generator A/c	15%	3,69,219.00	1,18,05,308.00		3,25,000.00	44,219.00	6,633.00	37,586.00	3,69,219.00
Gym A/c	15%	4,47,061.00				1,22,52,369.00	18,37,855.00	1,04,14,514.00	4,47,061.00
Inverters	15%	3,350.00				3,350.00	502.00	2,848.00	3,350.00
Kitchen Equipment	15%	23,04,970.00	3,15,000.00			26,19,970.00	3,92,996.00	22,26,974.00	23,04,970.00
Music Systems	15%	8,303.00	12,02,985.00			12,11,288.00	1,81,693.00	10,29,595.00	8,303.00
Office Equipment	15%	2,84,916.00	15,416.00	12,932.00		3,13,264.00	46,020.00	2,67,244.00	2,84,916.00
Currency Counting Machine	15%	5,012.00				5,012.00	752.00	4,260.00	5,012.00
Heater	15%	1,08,334.00				1,08,334.00	16,250.00	92,084.00	1,08,334.00
Rikshaw	15%	2,872.00				2,872.00	431.00	2,441.00	2,872.00
R O Systems	15%	1,49,030.00	46,610.00			1,95,640.00	29,346.00	1,66,294.00	1,49,030.00
Sub - Station	15%	3,01,185.00				3,01,185.00	45,178.00	2,56,007.00	3,01,185.00





PUNJABI BAGH CLUB



Television	15%	6,71,819.00		6,71,819.00	1,00,773.00	5,71,046.00	6,71,819.00
Tubewell A/c	15%	32,035.00	1,48,725.00	1,80,760.00	27,114.00	1,53,646.00	32,035.00
Gardening Equipment	15%	28,364.00		28,364.00	4,255.00	24,109.00	28,364.00
S T Plants	15%	14,82,494.00		14,82,494.00	2,22,374.00	12,60,120.00	14,82,494.00
Swimming Pool Equipment	15%	3,75,323.00		3,75,323.00	56,298.00	3,19,025.00	3,75,323.00
Flap Barrier	15%	3,60,750.00	37,500.00	3,98,250.00	59,737.00	3,38,513.00	3,60,750.00
Projector Screen	15%		86,180.00	86,180.00	12,927.00	73,253.00	-
Submersible Pump	15%		34,714.00	34,714.00	5,207.00	29,507.00	-
Solar plant system	15%	-	1,37,64,570.00	1,37,64,570.00	20,64,686.00	1,16,99,884.00	-
Total C		1,81,03,999.00	2,81,81,033.00	4,91,17,991.51	71,23,705.00	4,19,94,286.51	1,81,03,999.00
Plant & Machinery 40 %							
Computer & Peripherals	40%	4,67,250.00	35,346.00	5,51,960.00	2,10,911.00	3,41,049.00	4,67,250.00
Total D		4,67,250.00	35,346.00	5,51,960.00	2,10,911.00	3,41,049.00	4,67,250.00
Intangible Assets 25 %							
Web Site	25%	45,001.00		45,001.00	11,250.00	33,751.00	45,001.00
Total E		45,001.00	-	45,001.00	11,250.00	33,751.00	45,001.00
Grand Total A To E		11,19,44,109.00	6,94,95,211.00	27,34,43,729.51	2,52,62,106.00	24,81,81,623.51	11,19,44,109.00
Elevators & Escalators (TFR.)	15%	24,16,869.00	-	-	-	-	24,16,869.00
Building Under Construction	0%	10,69,86,694.00	47,65,086.00	-	-	-	10,69,86,694.00
Grand Total		22,13,47,672.00	7,42,60,297.00	27,34,43,729.51	2,52,62,106.00	24,81,81,623.51	22,13,47,672.00
Previous Year		21,17,43,773.00	6,29,15,102.00	23,49,38,001.00	1,35,90,329.00	22,13,47,672.00	21,17,43,773.00

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

CURRENT ASSETS, LOANS & ADVANCES AS ON 31.03.2020

NOTE - IV

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020		AMOUNT IN RS. AS ON 31.03.2019	
FIXED DEPOSITS				
Bank of Baroda	1,45,560.00		1,45,560.00	
Oriental Bank of Commerce	1,11,33,473.00		1,04,18,201.00	
Interest accrued	14,27,419.27	1,27,06,452.27	14,57,511.27	1,20,21,272.27
CASH & BANK BALANCES				
Cash in Hand / Petty Cash	57,575.00		1,05,008.00	
Axis Bank Limited	34,04,962.61		38,66,465.65	
Bank of Baroda	1,24,564.77		1,20,459.77	
Oriental Bank of Commerce	15,413.00		14,885.00	
Punjab National Bank	56,526.11		54,653.11	
State Bank of India	3,66,050.62		5,60,532.62	
IDFC First Bank	1,55,84,108.00		-	
Yes Bank Ltd.	77,911.24	1,96,87,111.35	30,118.24	47,52,122.39
CLOSING STOCK				
Playing Cards	90,828.00		72,319.00	
Bar	34,92,385.00		24,06,397.00	
Tennis Balls	29,620.00	3,612,833.00	53,838.00	2,532,554.00
SECURITY DEPOSITS		3,744,769.00		4,443,862.00
OTHERS CURRENT ASSETS				
Balances with Revenue Athourities				
TDS (I.T.) A.Y.2020-21	8,31,430.00		28,11,498.00	
Vat Refund Claim F.Y. 2013-14	52,420.00		52,420.00	
Vat F.Y. (C/F) 2019-20	1,252.00		-	
Refund due A.Y. 14-15 (Recoverable)	1,54,725.00		1,54,725.00	
G S T	4,02,587.70		-	
TCS	4,825.59			
Luxury Tax Recoverable (Appeal)	12,437.00		12,437.00	
Entertainment Tax	2,24,945.00	1,684,622.29	2,24,945.00	3,256,025.00
Sundry Debtors (Management)		518,999.00		141,933.00
Credit Cards Axis Bank Ltd		-		869.26
Amount Receivable		-		56,255.00
Advance Against Running Bills		3,292,776.00		2,97,26,412.05
Membership Subscription Fee		1,30,64,210.37		1,59,30,474.91
Prepaid Expenses		17,67,628.00		17,74,359.00
Advance to Staff (Imp.)		-		32,000.00
TOTAL		60,079,401.28		74,668,138.88

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 31.03.2020

NOTE - V

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
SUNDRY CREDITORS		
Aadi Enterprises	1,13,468.00	1,56,792.00
Airwaves Engineers P Ltd	41,61,080.00	2,89,024.00
Alfa Therm Ltd	84,000.00	84,000.00
Allied Blender's Dis P Ltd	17,305.00	17,305.00
Amit (India) Name Plates P Ltd	30,000.00	-
Ambica Cable TV Network	-	12,200.00
Anheuser Bush Inbev India Ltd	64,466.00	20,906.00
Archi Hives	36,000.00	36,000.00
Atria Convergence Technologies Ltd	1,984.00	-
Aurotech Infraprojects P Ltd	8,70,332.00	-
B9 Beverages P Ltd	43,565.78	-
Bacardi India P Ltd	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	-
Brainy Bytes	3,430.00	-
Brindco Sales P Ltd	1,700.95	-
Bhayana Tents & Decorators	-	2,70,823.00
Corporte Adworld P Ltd	25,520.00	15,080.00
Cravatex Ltd	13,61,061.00	-
Dawer Sales Corporation	-	18,569.00
Deepsun Electricals	30,801.00	19,888.00
Devraha Communications Ltd	57,754.00	-
Dell Environmental Monitoring Centre P Ltd	-	2,714.00
Dharamvir Singh	39,600.00	1,16,566.00
Diageo India (P) Ltd.	-	37,900.00
Dogra Consultancy	24,000.00	24,000.00
Durga Marble & Granite	-	31,428.00
Elegant Communications	-	1,89,718.00
Eleven Course Hospitality P Ltd	22,85,885.00	-
Elite Relations	1,00,500.00	-
Forever Waterproofing & Decorators	54,882.00	1,58,455.00
Future Ways Inc	2,05,600.00	-
Gayatri Developers	3,00,000.00	-
GMG Trading Solution House	6,608.00	-
G S Builders & Developers	97,960.00	-
Hydrobaths Ramco Marketing P Ltd	6,38,127.00	-
IBS Intelligent Building Solutions	10,76,505.00	-
Indospirts Distributions Ltd	50,373.00	-
Indraprastha Gas Ltd	57,376.00	12,280.00
J B Electricals Engg.	-	6,000.00
Kajal Publicity	21,672.00	10,427.00
Kanahaiya Lal	23,090.00	-
Kaushal Shankar & Company	37,800.00	-
Lakshya Dry Cleaners	3,158.00	14,298.00
Laundromat	8,051.00	8,051.00



PUNJABI BAGH CLUB

M K Repairs Centre	-	4,450.00
Manohar Lal Valecha	-	10,998.00
Master Tennis Acd	14,467.00	44,280.00
Mohan Ram Katria	-	14,066.00
Munjal Electricals & Sanitary Wares	31,778.00	9,746.00
Munjal Traders	-	1,534.00
New Amit Bakers	11,520.00	-
New Salwan Sons	1,78,752.00	51,072.00
New Salwan Traders	21,248.00	21,248.00
Nice Lamps	1,33,400.00	-
Nishu Graphics	1,22,308.00	-
Nine Caffee 9 Hospitality Services P Ltd	-	1,90,407.00
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	-
Omsons Marketing P Ltd	1,26,462.00	52,184.00
One Cards Solution P Ltd	1,76,322.00	67,743.00
PK Dry Cleaners	5,113.00	-
Praduman	3,32,600.00	-
Prem Aandh	3,39,979.00	-
Prime Furniture	19,000.00	-
Pardeep Baugh	-	1,600.00
Purshotam Profiles P Ltd	6,57,011.00	-
Prem News Agency	1,354.00	3,570.00
Right Secure P Ltd	9,57,490.00	5,22,297.00
S D P Associates	81,000.00	40,500.00
S G Hospitality	48,34,311.50	1,16,604.50
S G Traders	35,918.00	11,786.00
Sabmiller India Ltd	23,343.00	23,343.00
Sanchar Technologies	63,712.00	-
Saurabh Buildcon P Ltd	1,02,086.00	-
Shive shakti Builders	46,800.00	46,200.00
Shri Niwas & Sons	39,545.00	13,650.00
Shri Ram Trading	1,28,093.56	38,540.00
Shruti Cement Traders P Ltd	35,875.00	29,000.00
Sikender Safey & Contractors	3,22,334.95	-
Smith & Schnider Facility Solutions P Ltd	9,84,437.00	5,09,149.00
Sula Vineyards P Ltd	43,057.00	-
Suprem Aircon P Ltd	1,66,751.00	-
Syndicate Printers Ltd	6,150.00	-
Studio Compho	-	34,800.00
Sukrt Retails P Ltd	-	72,000.00
Taneer	9,393.00	9,393.00
The Blue Monkey Co	-	800.00
Unique Enterprises	6,241.00	-
United Breweries Ltd	3,800.00	-
United Spirits Ltd.	1,57,923.00	1,61,213.00
United Store	-	37,922.00
Vardhman Electronics	33,000.00	33,000.00
Veejay services Stations	68,710.00	68,710.00
Vikas Mehra	-	13,500.00
Vinay Enterprises	1,20,153.00	64,135.00
VS Homes	20,652.50	-



PUNJABI BAGH CLUB

Zion Digital Technologies P Ltd	21,476.00	4,950.00
Zoom in Events P Ltd	-	3,600.00
SUB TOTAL	23,018,284.24	3,894,725.50
Security Deposits	8,656,643.00	9,497,223.00
Statutory Dues Payable		
ESI Payable	50,240.00	55,595.00
PF Payable	2,99,936.00	2,07,750.00
TDS Payable	2,32,147.00	73,466.00
VAT Payable	-	47,525.00
G S T Payable	21,25,113.94	20,58,167.64
Others Payables		
Expense Payable	4,71,482.00	83,020.00
Audit Fee Payable	1,48,500.00	1,32,000.00
Establishment Payable	-	9,14,135.00
TOTAL	35,002,346.18	16,963,607.14

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora





PUNJABI BAGH CLUB

INCOME DURING THE YEAR ENDED 31.03.2020

NOTE - VI

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
<u>INCOME</u>			
Activity Receipts		10,71,828.00	11,03,879.00
<u>Other Services to Members</u>			
Bar & Restaurant Income	VIII	61,04,314.10	27,17,215.23
Playing Card Income	IX	15,82,459.99	15,60,765.00
ID Card Income		87,300.00	44,100.00
Interest Income		39,84,046.88	30,82,816.89
Lawn/Hall Booking Charges		79,27,094.28	2,46,78,431.00
Misc. Income		92,688.00	1,81,585.02
New Year Contribution		-	5,72,836.00
Rent Received		1,01,30,132.37	1,22,78,618.00
Sponsorship Fee		6,27,378.00	5,96,767.00
Subscription Fee		92,61,600.00	96,26,100.00
Swimming Pool Income		49,32,937.00	46,48,793.00
Tender Income		-	18,232.00
Membership Form Sale		1,17,155.00	-
Entry Fee		9,09,513.64	-
Written Off		48,916.00	-
TOTAL		4,68,77,363.26	6,11,10,138.14

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 31.03.2020

NOTE - VII

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
Activity Expenses	21,35,382.71	12,84,002.00
Advertisement Expenses	2,84,091.00	93,294.00
AGM Expenses	3,92,361.00	29,740.00
AMC Expenses	8,39,166.00	6,02,500.00
Audit Fees - Internal	1,31,000.00	1,20,000.00
Audit Fees - Statutory	75,000.00	75,000.00
Bank Charges	26,326.40	
Cable Expenses	-	1,42,580.00
Cartage Expenses	50,450.00	46,940.00
Cleaning Expenses	34,72,229.00	24,61,623.00
Computer Expenses	1,37,459.32	1,28,403.00
Conveyance Expenses	1,52,652.00	1,20,147.00
Depreciation Expenses	2,52,62,106.00	1,35,90,329.00
E. S. I. Contribution Expenses	3,86,310.00	4,74,448.00
Election Expense	30,95,113.00	-
Electricity Expenses	43,83,888.88	62,43,762.00
Entertainment Expenses	-	1,72,428.00
Establishment (Salary) Expenses	1,50,54,848.00	1,37,59,980.00
Function & Celebration Expenses	28,41,254.00	29,32,344.00
Short & Excess	4,374.98	3,65,180.00
Gratuity Expenses	4,62,693.00	2,97,803.00
Horticulture Expenses	10,98,221.00	10,54,861.00
Insurance Expenses	68,555.00	57,370.00
Legal & Professional Charges Expenses	28,53,000.00	2,22,000.00
Membership Card Expense	2,31,051.00	1,21,695.00
Misc. Expenses	-	24,890.34
Office Expenses	7,41,134.43	1,79,535.00
P. F. Contributions Exp.	13,43,996.00	12,66,296.00
Pest Control Expenses	6,12,266.00	1,16,800.00
PM Cares Fund	1,01,101.00	-
Postage, Phone & Courier Expenses	2,06,581.20	1,24,905.00
Printing & Stationary Expenses	2,94,954.16	59,808.00
Rent, Rates & Taxes (House Tax)	34,45,905.00	26,41,194.00
Repair & Maintenance Expenses (Building)	6,61,339.94	12,61,141.00
Repair & Maintenance Expenses (General)	21,77,088.37	21,28,646.00
Room Expenses	1,41,414.00	2,72,058.00
Security Services Charges Expenses	48,34,862.00	40,90,299.00
SMS Expenses	2,14,000.00	2,25,000.00
Software Installation Expenses	1,15,500.00	2,000.00
Staff Welfare Expenses	1,63,379.00	1,71,825.00
Swimming Pool Running Expenses	20,39,464.00	22,79,070.00
Valet Parking Expenses	2,78,873.00	2,77,797.00
TOTAL	8,08,09,390.39	5,95,17,693.34

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 31.03.2020

NOTE - VIII

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
BAR & RESTAURANT RECEIPTS		
Bar Sales	73,76,543.20	51,58,296.00
Family Bar Sales	43,14,888.60	13,04,527.00
Banquet Sales GST	27,33,295.00	36,55,019.00
Restaurant Sales	4,22,02,664.45	87,33,299.00
Scrap Sale	21,734.00	2,31,195.00
Guest Entry Ch. (Bar Room)	3,56,273.50	2,75,757.00
Discount Received	8,87,372.00	5,19,266.00
	5,78,92,770.75	1,98,77,359.00
BAR & RESTAURANT EXPENSES		
Opening stock	24,06,397.00	38,65,148.77
Add: PURCHASES		
Bar Purchases	82,75,512.48	40,62,394.00
Banquet Purchases	24,59,970.00	29,23,889.00
Restaurant Purchases	4,02,29,385.00	68,91,351.00
Bar Expenses	70,801.17	2,76,712.00
Excise Duty Paid	8,50,000.00	5,05,000.00
Licence Fees for Bar / Family Bar	9,88,776.00	10,42,046.00
	5,52,80,841.65	1,95,66,540.77
Less: Closing Stock	34,92,385.00	24,06,397.00
	5,17,88,456.65	1,71,60,143.77
		24,06,397.00
BAR & RESTAURANT INCOME	61,04,314.10	27,17,215.23

CARD ROOM INCOME FOR THE YEAR ENDED 31.03.2020

NOTE -IX

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
Sale of Playing Cards	7,65,926.99	8,43,352.00
Entry Fee (Guest Card Room)	11,40,024.00	11,09,573.00
	19,05,950.99	19,52,925.00
EXPENSES		
Opening Stock of Cards	72,319.00	1,04,239.00
Add: Purchases of Cards	3,42,000.00	3,60,240.00
	4,14,319.00	4,64,479.00
Less: Closing Stock of Playing Cards	90,828.00	72,319.00
	3,23,491.00	3,92,160.00
CARD ROOM INCOME	15,82,459.99	15,60,765.00

Tennis Ball Expense

NOTE -X

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2020	AMOUNT IN RS. AS ON 31.03.2019
Opening Stock	53,838.00	24,829.00
Add: Purchases	2,57,143.71	3,10,715.00
	3,10,981.71	3,35,544.00
Less: Closing Stock	29,620.00	53,838.00
	2,81,361.71	2,81,706.00
Tennis Ball Expense	2,81,361.71	2,81,706.00

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 2020.

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 at
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

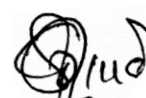
1. Fixed Assets :- Physical verification of the assets have been carried out by the management at their end and value of the same has been certified by management.
2. Inventory:- Stock of Whisky, Beer and Sport's Goods are valued at cost. Value of Inventory has been certified by Management .
3. Sundry 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. Case in High court lodged by member is still lying pending. For this year due to corona pandemic latest position is not available/provided and details related to cases are pendings.
6. FDRs:- Investment and retrieval from FDR is subject of business prudence of management.
7. GST Reconcialtion:- GST summary is not reconciled with portal and are subject to reconcialation with portal.


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

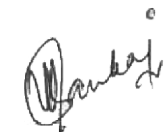


For Punjabi Bagh Club


(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

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.)

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 at 31st March **2020** and the **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020** attached herewith, of **PUNJABI BAGH CLUB RING ROAD, , PUNJABI BAGH, DELHI, 110026 AAAAP2414J.**

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 **RING ROAD,** 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** knowledge and belief, were necessary for the 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 31st March, **2020** ;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 explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place
Date

NEW DELHI
29/12/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

B D MITTAL
093423
0013894N
228-229 , PLOT NO 12 VARDHMAN BIG V PLAZA ROAD NO 44 RANI BAGH , PITAMPURA, , NEW DELHI, DELHI, 110034



FORM NO. 3CD

[See rule 6G(2)]

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

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 services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same		Yes		
	Sl No.	Type	Registration Number		
	1	Sales VAT/Tax DELHI	07080194719		
	2	Goods and Services Tax DELHI	07AAAAP2414J1ZS		
5	Status		AOP/BOI		
6	Previous year from		01/04/2019 to 31/03/2020		
7	Assessment Year		2020-21		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits			
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB				No
	Section under which option exercised				
9 a	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 ?				No
	Name				Profit Sharing Ratio (%)
	Nil				
9 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.				
	Date of change	Name of Partner/Member	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	
	CULTURE AND SPORT	Other recreational activities n.e.c.		20024	
	SOCIAL AND COMMUNITY WORK	Other Social or community service n.e.c		19009	
	OTHER SERVICES	Other services n.e.c.		21008	
10 b	If there is any change in the nature of business or profession, the particulars of such change				No
	Business	Sector	SubSector	Code	
	Nil				
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes
	Books prescribed				
	Computerised Cash Book , Ledger , Journal				
11 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.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	Computerised Cash Book , L edger , Journal	Punjabi Bagh Club	Ring Road	Punjabi Bagh	DELHI
					PinCode
					110026
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	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
	Section				Amount
	Nil				

13 a	Method of accounting employed in the previous year		Mercantile system					
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No				
13 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.)				
13 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				
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.							
	ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)				
	Total							
13 f	Disclosure as per ICDS.							
	ICDS		Disclosure					
	ICDS I - Accounting Policies		The Significant Accounting Policies Adopted For Preparation Of Financial Statement Form Parts and Have Been Disclosed separately in Financial statement.					
	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.					
	ICDS III - Construction Contracts		NIL					
	ICDS IV - Revenue Recognition		The significant accounting policies adopted for recognition of revenue forms part and have been disclosed separately in the financial statements					
	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.					
	ICDS VII - Governments Grants		NIL					
	ICDS IX - Borrowing Costs		NIL					
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		NIL					
14 a	Method of valuation of closing stock employed in the previous year.			At Cost or Net realisable Value whichever is less				
14 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.)				
15	Give the following particulars of the capital asset converted into stock-in-trade							
	(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				
	Nil							
16	Amounts not credited to the profit and loss account, being:-							
16 a	The items falling within the scope of section 28							
	Description			Amount				
	Nil							
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned							
	Description			Amount				
16 c	Escalation claims accepted during the previous year							
	Description			Amount				
	Nil							
16 d	Any other item of income							
	Description			Amount				
	Nil							
16 e	Capital receipt, if any							
	Description			Amount				
	Nil							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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:-												
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Building @ 10%	10%	86658798		86658798	127823158				127823158		16994580	197487376
	Plant & Machinery @ 15%	15%	18103999		18103999	31434284				31434284	420291	7123705	41994287
	Intangible Assets @ 25%	25%	45001		45001							11250	33751
	Plant & Machinery @ 40%	40%	467250		467250	84710				84710		210911	341049
	Furnitures & Fittings @ 10%	10%	6669061		6669061	2588438				2588438	10678	921660	8325161
* For Addition and Deduction Details refer Addition and Deduction Detail 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 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
	Nil												
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	
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):											
		Nature of fund					Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
		Provident Fund					95128	15/05/2019	95128	16/05/2019			
		Provident Fund					99183	15/06/2019	99183	14/06/2019			
		Provident Fund					94345	15/07/2019	94345	16/07/2019			
		Provident Fund					97268	15/08/2019	97268	14/08/2019			
		Provident Fund					97644	15/09/2019	97644	12/09/2019			
		Provident Fund					95511	15/10/2019	95511	15/10/2019			
		Provident Fund					96163	15/11/2019	96163	15/11/2019			
		Provident Fund					101212	15/12/2019	101212	14/12/2019			
		Provident Fund					139283	15/01/2020	139283	15/01/2020			
		Provident Fund					107937	15/02/2020	107937	15/02/2020			
		Provident Fund					108476	15/03/2020	108476	13/03/2020			
		Provident Fund					108476	15/04/2020	108476	06/05/2020			
		Any Fund set up under the provisions of ESI Act, 1948					14379	15/05/2019	14379	15/05/2019			
		Any Fund set up under the provisions of ESI Act, 1948					15127	15/06/2019	15127	15/06/2019			
		Any Fund set up under the provisions of ESI Act, 1948					14321	15/07/2019	14321	15/07/2019			
		Any Fund set up under the provisions of ESI Act, 1948					6400	15/08/2019	6400	13/08/2019			
		Any Fund set up under the provisions of ESI Act, 1948					6509	15/09/2019	6509	12/09/2019			
		Any Fund set up under the provisions of ESI Act, 1948					6242	15/10/2019	6242	15/10/2019			
		Any Fund set up under the provisions of ESI Act, 1948					6365	15/11/2019	6365	15/11/2019			
		Any Fund set up under the provisions of ESI Act, 1948					6028	15/12/2019	6028	15/12/2019			
		Any Fund set up under the provisions of ESI Act, 1948					8819	15/01/2020	8819	15/01/2020			
		Any Fund set up under the provisions of ESI Act, 1948					7118	15/02/2020	7118	15/02/2020			
		Any Fund set up under the provisions of ESI Act, 1948					7227	15/03/2020	7227	13/03/2020			
		Any Fund set up under the provisions of ESI Act, 1948					7227	15/04/2020	7227	22/06/2020			
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
		Capital expenditure											
		Particulars										Amount in Rs.	

Personal expenditure										
Particulars										Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
Particulars										Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions										
Particulars										Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.										
Particulars										Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force										
Particulars										Amount in Rs.
Expenditure by way of any other penalty or fine not covered above										
Particulars										Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law										
Particulars										Amount in Rs.
(b) Amounts inadmissible under section 40(a):-										
(i) as payment to non-resident referred to in sub-clause (i)										
(A) Details of payment on which tax is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)										
(A) Details of payment on which tax is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)										
(A) Details of payment on which levy is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)										0
(v) wealth tax under sub-clause (iia)										0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)										0
(ix) tax paid by employer for perquisites under sub-clause (v)										0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
Particulars		Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks				

(d) Disallowance/deemed income under section 40A(3):					
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available
(e) Provision for payment of gratuity not allowable under section 40A(7)					0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)					0
(g) Particulars of any liability of a contingent nature					
	Nature Of Liability			Amount in Rs.	
(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					
	Nature Of Liability			Amount in Rs.	
(i) Amount inadmissible under the proviso to section 36(1)(iii)					0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				0
23 Particulars of any payment made to persons specified under section 40A(2)(b).					
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
	Section	Description	Amount		
	Nil				
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil				
26 (i)*	In respect of any sum referred to in clause (a),(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				
	Section	Nature of liability			Amount
	Tax,Duty,Cess,Fee etc	TDS payable			0
	Tax,Duty,Cess,Fee etc	TDS VAT			0
	Tax,Duty,Cess,Fee etc	Luxury Tax			0
26 (i)(A)(b)	Not paid during the previous year				
	Section	Nature of liability			Amount
	Tax,Duty,Cess,Fee etc	TDS payable			0
	Tax,Duty,Cess,Fee etc	TDS VAT			0
	Tax,Duty,Cess,Fee etc	Luxury Tax			0
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)				
	Section	Nature of liability			Amount
	Tax,Duty,Cess,Fee etc	TDS Payable			232147
	Tax,Duty,Cess,Fee etc	VAT			0
	provident,superannuation,gratuity,other fund	ESI/PF			350176
	Tax,Duty,Cess,Fee etc	GST			2125114
26 (i)(B)(b)	not paid on or before the aforesaid date				
	Section	Nature of liability			Amount
	Nil				
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No					
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts				Yes

		CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts									
		Opening Balance	0										
		Credit Availed	0										
		Credit Utilized	0										
		Closing/Outstanding Balance	0										
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
		Nil											
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)				No							
		Name of the person from whom shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil											
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											
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
		Nil											
A(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? (b) If yes, please furnish the following details:				No							
		Sl No.	Nature of Income	Amount									
		Nil											
B(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? (Yes/No) (b) If yes, please furnish the following details:				No							
		Sl No.	Nature of Income	Amount									
		Nil											
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	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(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							
		(b) If yes, please furnish the following details											
		Sl 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					
		Nil											
B(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							
		(b) If yes, please furnish the following details											
		Sl No.	Amount (in Rs.) of expenditure by	Earnings before interest, tax,	Amount (in Rs.) of expenditure by way of	Details of interest expenditure brought	Details of interest expenditure carried						

		way of interest or of similar nature incurred	depreciation and amortization (EBITDA) during the previous year (in Rs.)	interest or of similar forward as per sub-nature as per (i) above section (4) of section 94B. EBITDA as per (ii) above.	Assessment Year	Amount (in Rs.)	forward as per sub-section (4) of section 94B: Assessment Year	Amount (in Rs.)		
		Nil								
C(a)		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, 2021)							No	
		(b) If yes, please furnish the following details								
		Sl No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement			
		Nil								
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 :-								
		S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	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 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.
		Nil								
31	b	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 person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
		Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										
31	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								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt		
		Nil								
31	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 a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt				
		Nil								

31	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 of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
		Nil							
31	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 a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
		Nil							
		(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)							
31	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 :-							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the 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.	
		Nil							
31	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:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	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			
		Nil							
31	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:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	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			
		Nil							
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)									

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks		
		Nil										
32	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.									Not Applicable	
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No	
		If yes, please furnish the details below										
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No	
		If yes, please furnish details of the same										
32	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										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No	
		S.No	Section	Amount								
		Nil										
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
		S.No	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	DEL P022 02E	192	Salary	826097	826097	826097	55449	0	0	0
		2	DEL P022 02E	194C	Payments to contractor and sub-contractors	39534364	39534364	39534364	796384	0	0	0

3	DELP02202E	194-I	Rent- Plant and Machinery	108000	108000	108000	2160	0	0	0
4	DELP02202E	194J	Fees for professional or technical services	6630850	6630850	6630850	663085	0	0	0

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

S.No	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 details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	DELP02202E	24Q	31/07/2019	31/07/2019	Yes	
2	DELP02202E	24Q	31/10/2019	31/10/2019	Yes	
3	DELP02202E	24Q	31/01/2020	29/01/2020	Yes	
4	DELP02202E	24Q	31/07/2020	28/07/2020	Yes	
5	DELP02202E	26Q	31/07/2019	31/07/2019	Yes	
6	DELP02202E	26Q	31/10/2019	31/10/2019	Yes	
7	DELP02202E	26Q	31/01/2020	29/01/2020	Yes	
8	DELP02202E	26Q	31/07/2020	28/07/2020	Yes	

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

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	DELP02202E	144	144	2019-07-31
2	DELP02202E	858	858	2019-10-30
3	DELP02202E	193	193	2020-01-28
4	DELP02202E	8623	8623	2020-07-27

35 a 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	10189	3995	12217	1967	0

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA 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 products	*Percentage of yield	Shortage/excess, if any
Nil										

35 bB 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
Nil								

35 bC 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
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon		
						Amount	Dates of payment	
		Nil						
A(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. If yes, please furnish the following details:-							No
	Sl No.	Amount received (in Rs.)				Date of receipt		
	Nil							
37	Whether any cost audit was carried out							Not Applicable
	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 as may be reported/identified by the auditor							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:							
Sl No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	46877363			61110138			
b	Gross profit / Turnover	-33932027	46877363	-72.38%	1592445	61110138	2.61%	
c	Net profit / Turnover	-33932027	46877363	-72.38%	1592445	61110138	2.61%	
d	Stock-in-Trade / Turnover	3612833	46877363	7.71%	2532554	61110138	4.14%	
e	Material consumed/ Finished goods produced			%			%	
(The details required to be furnished for principal items of goods traded or 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 alongwith details of relevant proceedings							
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks		
	Nil							
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							No
	Sl 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.	
	Nil							
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
	Sl 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			
	Nil							

	A(c)	If Not due , please enter expected date of furnishing the report					
44		Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)					
	SI	Total amount	Expenditure in respect of entities registered under GST			Expenditure	
	No.	of Expenditure	Relating to goods	Relating to	Relating to other	Total payment to	relating to entities
		incurred during	or services	entities falling	registered entities	registered entities	not registered under
		the year	exempt from	under			GST
			GST	composition			
			scheme				
		Nil					

B D Mittal

Place **NEW DELHI**

Date **29/12/2020**

Name

B D MITTAL

Membership Number

093423

FRN (Firm Registration Number)

0013894N

Address

**228-229 , PLOT NO 12 VARDHMAN BIG
V PLAZA ROAD NO 44 RANI BAGH , P
ITAMPURA , , NEW DELHI, DELHI, 110
034,**



Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 10%	1	31/03/2020	31/03/2020	89072314	0	0	0	89072314
	2	30/09/2019	30/09/2019	38750844	0	0	0	38750844
Total of Building @ 10%								127823158
Plant & Machinery @ 15%	1	30/09/2019	30/09/2019	13764570	0	0	0	13764570
	2	30/09/2019	30/09/2019	14416463	0	0	0	14416463
	3	31/03/2020	31/03/2020	3253251	0	0	0	3253251
Total of Plant & Machinery @ 15%								31434284
Intangible Assets @ 25%								
Total of Intangible Assets @ 25%								
Plant & Machinery @ 40%	1	31/03/2020	31/03/2020	49364	0	0	0	49364
	2	30/09/2019	30/09/2019	35346	0	0	0	35346
Total of Plant & Machinery @ 40%								84710
Furnitures & Fittings @ 10%	1	30/09/2019	30/09/2019	2527988	0	0	0	2527988
	2	31/03/2020	31/03/2020	60450	0	0	0	60450
Total of Furnitures & Fittings @ 10%								2588438

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			
Total of Building @ 10%			
Plant & Machinery @ 15%	1	30/09/2019	420291
Total of Plant & Machinery @ 15%			
Intangible Assets @ 25%			

Total of Intangible Assets @ 25%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			
Furnitures & Fittings @ 10%	1	31/03/2020	10678
Total of Furnitures & Fittings @ 10%			10678

This form has been digitally signed by **BISHAMBAR DAYAL MITTAL** having PAN **AAMPM6064A** from IP Address **122.161.212.177** on **2021-01-12 18:07:47.0** .

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