



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, 2025 & 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, 2025 and
- (ii) In the case of Income & Expenditure Account, of the Profit for the year ended on 31st March, 2025.

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




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



PUNJABI BAGH CLUB

RING ROAD PUNJABI BAGH, NEW DELHI-110026
BALANCE SHEET AS ON 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
SOURCES OF FUNDS		
CAPITAL FUND		
Capital Account	408,356,872.67	374,481,872.67
Reserves and Surplus	(56,408,485.18)	(61,388,379.52)
TOTAL	351,948,387.49	313,093,493.15
APPLICATION OF FUNDS		
FIXED ASSETS		
Gross Block -W.D.V.	223,396,244.00	207,908,449.51
Depreciation for the year	23,398,784.00	21,632,989.51
NET CURRENT ASSETS		
Current Assets, Loan & Advances	175,920,242.74	150,309,542.15
Less: Current Liabilities & Provisions	23,969,315.25	23,491,509.00
TOTAL	351,948,387.49	313,093,493.15

As Per our Audit report of even date attached

For B. D. MITTAL & CO.

CHARTERED ACCOUNTANTS

FRN : 013894N

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

Place: New Delhi
Date: 23.09.2025

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora





PUNJABI BAGH CLUB

RING ROAD PUNJABI BAGH, NEW DELHI-110026 INCOME AND EXPENDITURE FOR THE YEAR ENDING 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
Income	88,175,499.12	83,422,560.77
Expenditure	83,195,604.78	100,582,903.59
Excess of Income Over Expenditure for the year	4,979,894.34	(17,160,342.82)

As Per our Audit report of even date attached

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

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

Place: New Delhi
Date: 23.09.2025

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora





PUNJABI BAGH CLUB

CAPITAL ACCOUNT AS ON 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
Opening Balance	374,481,872.67	331,001,547.00
Add: Membership Fees during the year	33,875,000.00	43,480,325.67
TOTAL	408,356,872.67	374,481,872.67

RESERVES & SURPLUS AS ON 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
Opening Balance	(61,388,379.52)	(44,228,036.70)
Excess of Income Over Expenditure for the year	4,979,894.34	(17,160,342.82)
TOTAL	(56,408,485.18)	(61,388,379.52)

As Per our Audit report of even date attached

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 31.03.2025

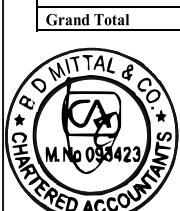
PARTICULARS	RATE OF DEP.	W.D.V.	ADD. BEFORE ON BEFORE 02.10.2024	ADD. AFTER 02.10.2024	SALE / TFR. DURING THE YEAR	TOTAL AS ON 31.03.2025	DEP. DURING THE YEAR	WDV AS ON 31.3.2025	W.D.V. AS ON 31.03.2024
		AS ON 01.04.2024				AS ON 31.03.2025			
Building 10 %									
Badminton Court	10%	1,898,632.00	-	-	-	1,898,632.00	189,863.00	1,708,769.00	1,898,632.00
Club Building	10%	135,946,510.00	-	5,109,287.00	-	141,055,797.00	13,850,115.00	127,205,682.00	135,946,510.00
Gazebo	10%	421,751.00	-	-	-	421,751.00	42,175.00	379,576.00	421,751.00
Refrigerator(Room)	10%	108,281.00	135,170.00	-	-	243,451.00	24,345.00	219,106.00	108,281.00
Billiards A/c	10%	89,185.00	-	-	-	89,185.00	8,918.00	80,267.00	89,185.00
Jogging Track F.A.	10%	6,514,236.00	-	276,862.00	-	6,791,098.00	665,267.00	6,125,831.00	6,514,236.00
Skating Ring	10%	60,277.00	-	-	-	60,277.00	6,028.00	54,249.00	60,277.00
Squash Court	10%	434,602.00	-	-	-	434,602.00	43,460.00	391,142.00	434,602.00
Swimming Pool A/c	10%	6,812,643.00	24,381,626.00	4,230,397.00	-	35,424,666.00	3,330,947.00	32,093,719.00	6,812,643.00
Table Tennis	10%	112,669.00	-	-	-	112,669.00	11,267.00	101,402.00	112,669.00
Tennis Court	10%	835,616.00	-	-	-	835,616.00	83,562.00	752,054.00	835,616.00
Scaffolding	10%	6,157.00	-	-	-	6,157.00	616.00	5,541.00	6,157.00
Total (A)		153,240,559.00	24,516,796.00	9,616,546.00	-	187,373,901.00	18,256,563.00	169,117,338.00	153,240,559.00
Furniture & Fittings 10 %									
Furniture & Fixture	10%	5,812,934.00	1,614,086.00	-	-	7,427,020.00	742,702.00	6,684,318.00	5,812,934.00
Wheel Chair	10%	6,557.00	-	-	-	6,557.00	656.00	5,901.00	6,557.00
Dustbin	10%	16,997.00	-	-	-	16,997.00	1,699.00	15,298.00	16,997.00
Total (B)		5,836,488.00	1,614,086.00	-	-	7,450,574.00	745,057.00	6,705,517.00	5,836,488.00
Machinery & Plant 15 %									
Air Conditioners	15%	4,194,406.00	47,656.00	-	241,524.00	4,000,538.00	600,081.00	3,400,457.00	4,194,406.00
Auto Sand Filter	15%	-	53,390.00	-	-	53,390.00	8,008.00	45,382.00	-
Telephone Equipment	15%	-	6,610.00	-	-	6,610.00	992.00	5,618.00	-
Water Cooler	15%	-	22,026.00	-	-	22,026.00	3,304.00	18,722.00	-
CCTV	15%	650,175.00	-	-	-	650,175.00	97,526.00	552,649.00	650,175.00
Cycle A/c	15%	5,776.00	-	4,910.00	-	10,686.00	1,234.00	9,452.00	5,776.00
Electrical Equipment	15%	1,497,550.00	692,472.00	25,563.00	103,558.00	2,112,027.00	314,888.00	1,797,139.00	1,497,550.00
Electrical Fitting	15%	2,308,789.00	-	-	-	2,308,789.00	346,318.00	1,962,471.00	2,308,789.00
Intercom	15%	31,450.00	-	-	-	31,450.00	4,718.00	26,732.00	31,450.00
Elevators & Escalators	15%	1,166,999.00	-	-	-	1,166,999.00	175,050.00	991,949.00	1,166,999.00
Fire Fighting Equipments	15%	1,109,456.00	-	-	-	1,109,456.00	166,418.00	943,038.00	1,109,456.00
Generator A/c	15%	19,621.00	-	-	-	19,621.00	2,943.00	16,678.00	19,621.00
Gym A/c	15%	5,436,441.00	-	-	-	5,436,441.00	815,466.00	4,620,975.00	5,436,441.00
Inverters	15%	1,487.00	-	260,000.00	-	261,487.00	19,723.00	241,764.00	1,487.00
Kitchen Equipment	15%	1,162,495.00	-	-	-	1,162,495.00	174,374.00	988,121.00	1,162,495.00
Music Systems	15%	537,456.00	-	-	-	537,456.00	80,618.00	456,838.00	537,456.00
Office Equipment	15%	167,383.00	-	-	-	167,383.00	25,107.00	142,276.00	167,383.00
Currency Counting Machine	15%	2,224.00	-	-	-	2,224.00	334.00	1,890.00	2,224.00
Heater	15%	48,067.00	-	4,998.00	-	53,065.00	7,585.00	45,480.00	48,067.00
Rikshaw	15%	1,274.00	-	-	-	1,274.00	191.00	1,083.00	1,274.00
R O Systems	15%	187,956.00	-	-	-	187,956.00	28,193.00	159,763.00	187,956.00
Sub - Station	15%	133,636.00	-	-	-	133,636.00	20,045.00	113,591.00	133,636.00
Television	15%	586,895.00	-	-	-	586,895.00	88,034.00	498,861.00	586,895.00
Tubewell A/c	15%	80,204.00	-	-	-	80,204.00	12,031.00	68,173.00	80,204.00
Gardening Equipment	15%	12,585.00	-	-	-	12,585.00	1,888.00	10,697.00	12,585.00
S T Plants	15%	657,790.00	-	-	-	657,790.00	98,669.00	559,121.00	657,790.00
Signeges & Arrows	15%	206,310.00	-	-	-	206,310.00	30,947.00	175,363.00	206,310.00
Swimming Pool Equipment	15%	166,533.00	-	-	-	166,533.00	24,980.00	141,553.00	166,533.00
Flap Barrier	15%	194,769.00	-	-	-	194,769.00	29,215.00	165,554.00	194,769.00
Projector Screen	15%	38,238.00	-	-	-	38,238.00	5,736.00	32,502.00	38,238.00
Submersible Pump	15%	15,403.00	-	-	-	15,403.00	2,310.00	13,093.00	15,403.00
Solar plant system	15%	6,107,412.00	-	-	-	6,107,412.00	916,112.00	5,191,300.00	6,107,412.00
Total C		26,728,780.00	822,154.00	295,471.00	345,082.00	27,501,323.00	4,103,038.00	23,398,285.00	26,728,780.00
Plant & Machinery 40 %									
Computer & Peripherals	40%	200,302.00	60,800.00	253,013.00	-	514,115.00	155,043.00	359,072.00	200,302.00
Total D		200,302.00	60,800.00	253,013.00	-	514,115.00	155,043.00	359,072.00	200,302.00
Intangible Assets 25 %									
Web Site	25%	10,679.00	-	-	-	10,679.00	2,670.00	8,009.00	10,679.00
Software	25%	258,652.00	287,000.00	-	-	545,652.00	136,413.00	409,239.00	258,652.00
Total E		269,331.00	287,000.00	-	-	556,331.00	139,083.00	417,248.00	269,331.00
Grand Total A To E		186,275,460.00	27,300,836.00	10,165,030.00	345,082.00	223,396,244.00	23,398,784.00	199,997,460.00	186,275,460.00
Grand Total		186,275,460.00	27,300,836.00	10,165,030.00	345,082.00	223,396,244.00	23,398,784.00	199,997,460.00	186,275,460.00

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 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
FIXED DEPOSITS		
Bank of Baroda	100,000.00	100,000.00
Bank of Baroda (FDR)	29,500,000.00	-
Interest accrued	1,598,380.00	282,664.00
	31,198,380.00	382,664.00
CASH & BANK BALANCES		
Cash in Hand / Petty Cash	672,470.00	485,714.00
Axis Bank Limited	2,689,529.33	2,621,450.13
Bank of Baroda	1,775,451.53	80,592.57
Punjab National Bank	58,166.11	58,166.11
State Bank of India	170,973.80	1,370,522.30
IDFC First Bank	34,947,802.96	30,517,076.13
Yes Bank Ltd.	58,690,014.59	58,595,164.37
	99,004,408.32	93,728,685.61
CLOSING STOCK		
Playing Cards	138,240.00	40,320.00
Bar	7,264,929.00	9,834,781.00
	7,403,169.00	9,875,101.00
SECURITY DEPOSITS		
	3,746,490.00	3,746,490.00
OTHERS CURRENT ASSETS		
ESI Deposit	52,230.00	52,230.00
D-VAT	572,719.00	181,741.00
TDS Receivable 2024-25	-	1,213,988.00
TDS Receivable 2025-26	2,946,260.00	-
Gst Tds Receivable	6,200.00	-
G S T input (To be Claimed)	282,448.00	423,200.00
TCS @1%	10,804.54	8,593.82
	3,870,661.54	1,879,752.82
Sundry Debtors	9,023,398.00	3,849,581.00
Excise Duty	19,474.00	124,762.00
Advance Against Running Bills	3,137,214.05	11,885,704.80
Prepaid Expenses	2,315,154.00	4,287,308.30
Member Card / Cash Card Smart Card Recharge	16,201,893.83	20,549,492.62
TOTAL	175,920,242.74	150,309,542.15

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 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
<u>INCOME</u>		
Activity Receipts	2,142,623.00	2,244,552.00
<u>Other Services to Members</u>		
Playing Card Income	3,485,725.00	2,778,091.00
ID Card Income / Membership Form Sale	44,100.00	116,700.00
Sponsorship Fee	4,584,770.00	5,428,524.00
Interest Income	7,920,963.09	6,212,331.49
Lawn/Hall Booking Charges	8,244,058.00	9,456,564.00
Misc. Income	432,347.03	494,021.00
Bar & Restaurant, Licence Fees & Income	39,426,768.00	35,988,023.28
Subscription Fee	12,092,600.00	11,685,800.00
Room Booking Charges	8,203,780.00	5,853,748.00
Advertisement (Income)	525,996.00	913,098.00
Club Directory	14,286.00	363,452.00
Entry Fees	1,057,483.00	1,290,198.00
Commission Recd.	-	597,458.00
TOTAL	88,175,499.12	83,422,560.77

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 31.03.2025

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2025	AMOUNT IN RS. AS ON 31.03.2024
Activity Expenses	763,613.00	658,880.00
Advertisement & Publicity Expenses	725,819.00	589,558.00
AMC Expenses	347,355.00	70,000.00
Audit Fees - Internal	120,000.00	120,000.00
Audit Fees - Statutory	109,000.00	90,750.00
Bank Charges	2,578.20	1,342.90
Cartage Expenses	29,215.00	27,770.00
Cleaning / Housekeeping Expenses	7,232,937.00	5,046,994.00
Computer Expenses	529,932.00	448,520.00
Conveyance Expenses & Allowance	223,860.00	190,550.00
Depreciation Expenses	23,398,784.00	21,632,989.51
Electricity Expenses	5,541,050.28	5,547,412.18
E. S. I. Contribution Expenses	-	29,858.00
Electrical Repair Exp.	77,200.00	160,418.00
Establishment (Salary) Expenses	6,354,306.00	5,725,763.00
Filling Fees & Taxes	1,553.00	2,452.00
Function & Celebration Event Expenses	4,256,957.00	4,180,927.00
Generator Maint. Exp.	217,235.00	94,451.00
Gratuity Expenses	181,157.00	245,192.00
Additional Demand (GST) FY-2019-20	-	425,992.00
TDS Demand (2023-24)	56,510.00	-
Horticulture Expenses	1,971,930.00	1,700,790.00
Insurance Expenses	130,538.00	130,538.00
Interest On ESIC	7,513.00	-
Interest On GST (Exp)	640,980.00	371,816.00
Legal & Professional Charges Expenses	2,889,524.00	2,473,955.00
Jogging Track Exp.	-	64,320.00
Membership Card / New PVC Card Expense	655,904.00	98,042.00
Misc. Expenses	230,285.30	236,095.00
Manpower Exp.	1,284,558.00	213,578.00
Office Expenses	1,957,494.00	1,902,278.00
Postage, Phone & Courier Expenses	98,068.00	79,764.00
Printing & Stationary Expenses	250,718.00	274,377.00
Professional Expenses	579,000.00	640,000.00
P. F. Contributions Exp.	273,169.00	233,498.00
PF Panelty	-	68,393.00
Rebate & Discount	(3,693,510.00)	13,705,524.00
Rent, Rates & Taxes (House Tax)	12,176,178.00	12,174,918.00
Repair & Maintenance Expenses (A.C.)	564,522.00	657,589.00
Repair & Maintenance Expenses (Building)	815,130.00	2,023,757.00
Repair & Maintenance Expenses (General)	6,194,426.00	7,412,159.00
Repair & Maintenance Expenses (M.Activity hall)	-	1,532,910.00
Repair & Maintenance Expenses (Squash Court)	-	740,824.00
Room Expenses	642,693.00	443,246.00
Rooms Renovation Exp.	-	1,340,214.00
Security Services Expenses	3,347,147.00	2,959,546.00
Squash Court Exp	-	19,550.00
SMS Expenses	31,000.00	20,500.00
Sponsorship Fee Exp.	50,000.00	50,000.00
Staff Uniform	146,742.00	95,200.00
Staff Welfare Expenses	644,792.00	620,616.00
Stipend (Establishment)	334,087.00	1,126,699.00
Swimming Pool Running / Renovation Exp	468,244.00	512,798.00
STP Expenses	335,411.00	937,500.00
Written Off Exp.	-	432,090.00
TOTAL	83,195,604.78	100,582,903.59

For Punjabi Bagh Club

President
Gurinder Pal Singh (Raju)

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora





PUNJABI BAGH CLUB

ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025.

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. Or market value whichever is less.
5. Employee Benefit:- Club's Contributions to 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:- 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.

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



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

Guru
President
Gurinder Pal Singh (Raju)

Satish Jindal
Hony. Gen. Secretary
Satish Jindal

For Punjabi Bagh Club

Pankaj Arora
Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB

FORM NO. 3CB

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

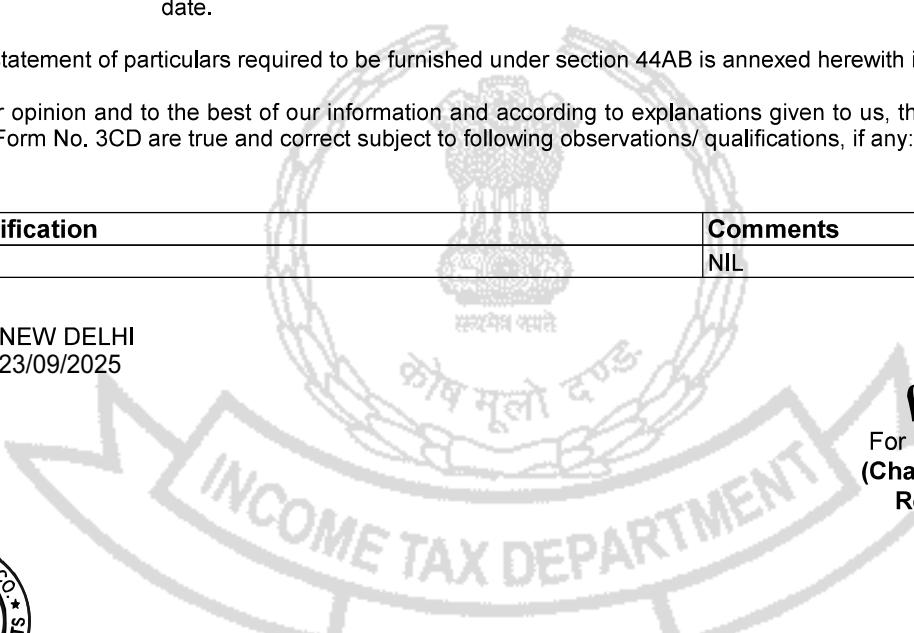
Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of the rule 6G

1. We have examined the balance sheet as on **31 March 2025**, and the profit and loss account for the period beginning from **01 April 2024** to ending on **31 March 2025**, attached herewith, of **PUNJABI BAGH CLUB, PUNJABI BAGH CLUB, CLUB ROAD PUNJABI BAGH WEST, NEW DELHI, DELHI-110026, PAN - 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 **PUNJABI BAGH CLUB, CLUB ROAD PUNJABI BAGH WEST, NEW DELHI, DELHI-110026** and NIL 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 purpose 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 balance sheet, of the state of the affairs of the assessee as at **31 March 2025**; and
(ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : NEW DELHI
Date : 23/09/2025




For B.D. MITTAL & CO.
(Chartered Accountants)
Reg No. :0013894N

B D MITTAL
Proprietor
093423
PAN : AAMPM6064A



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		PUNJABI BAGH CLUB, CLUB ROAD PUNJABI BAGH WEST, NEW DELHI, DELHI-110026		
3	Permanent Account Number (PAN)		AAAAP2414J		
3a	Aadhaar No				
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		
3	State Excise Duty	DELHI	L2820216337		
5	Status		Co-Operative Society		
6	Previous year from		01 April 2024 to 31 March 2025		
7	Assessment Year		2025-2026		
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/115BAE]?		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	
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	
	Computerised Cash Book , Ledger , Journal	Punjabi Bagh Club	Ring Road	WEST DELHI	Delhi	
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 sections [44AD, 44ADA], 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 immediately preceding previous year.	No							
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 Preparation Of Financial 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 Market 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	Consideration received or accrued	Value adopted or assessed or assessable	Whether 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								



PUNJABI BAGH CLUB

the following form :-

Description of Block of Assets/Classes of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAC	Adjustment made to written down value of Intangible asset	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
						Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases			
Buildings 10%	10	153240559	0	0	153240559	34133342	0	0	0	34133342	0	18256562.8	169117338.20
Machinery and plant 15%	15	26728780	0	0	26728780	1117625	0	0	0	1117625	345082	4103038.12	23398284.88
Intangible Assets 25%	25	269331	0	0	269331	287000	0	0	0	287000	0	139082.75	417248.25
Machinery and plant 40%	40	200302	0	0	200302	313813	0	0	0	313813	0	155043.4	359071.60
Furniture and fittings 10%	10	5836488	0	0	5836488	1614086	0	0	0	1614086	0	745057.4	6705516.60

*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)]

S.No	Description	Amount

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	PF	19800	15/05/2024	19800	06/05/2024
2	PF	19800	15/06/2024	19800	07/06/2024
3	PF	19800	15/07/2024	19800	05/07/2024
4	PF	19800	15/08/2024	19800	10/08/2024
5	PF	22263	15/09/2024	22263	11/09/2024
6	PF	21600	15/10/2024	21600	10/10/2024
7	PF	21600	15/11/2024	21600	12/11/2024
8	PF	21600	15/12/2024	21600	09/12/2024
9	PF	21600	15/01/2025	21600	07/01/2025
10	PF	21600	15/02/2025	21600	13/02/2025
11	PF	21600	15/03/2025	21600	10/03/2025
12	PF	21600	15/04/2025	21600	09/04/2025

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.

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 any other penalty or fine not covered above

S.No	Particulars	Amount in Rs.

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

S.No	Particulars	Amount in Rs.

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India



PUNJABI BAGH CLUB

S.No	Particulars	Amount in Rs.
Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person		
S.No	Particulars	Amount in Rs.
Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the central Government in the official Gazette in this behalf		
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	

21c	(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/To wn/ 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	
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	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks					
(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					
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.				
21(i)	Amounts inadmissible under the proviso to section 36(1)(iii).							
22(i)	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006							
22(ii)	Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year.							
22(iii)	Of amount referred to in (ii) above, amount - (a) paid up to time given under section 15 of the MSMED Act (b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year							
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	Income Credit to P/L	Income Not Credit to P/L	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), (g) or (h) 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			107575		
	2	Sec 43B(b)-provident /superannuation/gratuity/other fund	ESI/PF			44450		
	3	Sec 43B(a)-tax , duty,cess,fee etc	GST			1678342		
	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.						No	
	CENVAT		Amount	Treatment in Profit and Loss/Accounts				
	Opening Balance							
	CENAVT Availed							
	CENVAT Utilized							
	Closing/Outstanding Balance							
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)(viiia), if yes, please furnish the details of the						No	

same													
	S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose 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 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.							No					
	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		
	SNo	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			
					Assessment Year		Amount	Assessment Year	Amount	Assessment Year			

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
	Sno	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 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 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
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										
32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.										
	(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.										
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.										
	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										
	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.										
	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)										
	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:										
	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 out of(6)	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



PUNJABI BAGH CLUB

										(6) and (8)		
1	DELP02 202E	192	Salary	830626	830626	830626	70095	0	0	0		
2	DELP02 202E	194C	Payments to contracto r and sub-contr actors	46735232	4673523 2	4673523 2	779403	0	0	0		
3	DELP02 202E	194J	Fees for professio nal or technical services	4654524	4654524	4654524	465454	0	0	0		
4	DELP02 202E	194Q	Payment of certain sum for purchase of goods	52136822	5213682 2	5213822	52139	0	0	0		
34b	Whether the assesee 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	30/09/2024	24/07/2024	Yes							
2	DELP02 202E	Form 24Q	31/10/2024	24/10/2024	Yes							
3	DELP02 202E	Form 24Q	31/01/2025	27/01/2025	Yes							
4	DELP02 202E	Form 24Q	31/05/2025	28/05/2025	Yes							
5	DELP02 202E	Form 26Q	30/09/2024	24/07/2024	Yes							
6	DELP02 202E	Form 26Q	31/10/2024	24/10/2024	Yes							
7	DELP02 202E	Form 26Q	31/01/2025	27/01/2025	Yes							
8	DELP02 202E	Form 26Q	31/05/2025	28/05/2025	Yes							
34c	Whether the assesee 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					194	194 23/05/2024					
2	DELP02202E					8	8 06/07/2024					
3	DELP02202E					300	300 29/08/2024					
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	1	Whisky & Beer		NUMBERS	6223	20617	22855	3985	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	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any

					year			
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

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

36B	Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?		
	S.No.	Amount Received	Cost of acquisition of shares bought back

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	191332652			182986908		
b	Gross Profit/Turnover	4979894	191332652	2.6	-17160343	182986908	-9.38
c	Net Profit/Turnover	4979894	191332652	2.6	-17160343	182986908	-9.38
d	Stock In Trade/Turnover	7403169	191332652	3.87	9875101	182986908	5.4
e	Material Consumed/Finished Goods Produced	0	0	0	0	0	0

(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 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 received	Date of demand raised/refund received	Amount	Remark

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
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	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)					Yes
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities 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)
1	160409349	20798419	0	125971892	146770311	13639038

Place : NEW DELHI
 Date : 23/09/2025



B.D. Mittal

For B.D. MITTAL & CO.
 (Chartered Accountants)
 Reg No. :0013894N

B D MITTAL

Membership No : 093423
 PAN :AAMPM6064A
 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	Building	31/03/2025	31/03/2025	9616546.00	0	0	0	9616546
2	Building	30/09/2024	30/09/2024	24516796.00	0	0	0	24516796
	Total (Buildings 10%)			34133342	0	0	0	34133342
1	Machinery & Plant	31/03/2025	31/03/2025	295471.00	0	0	0	295471
2	Machinery & Plant	30/09/2024	30/09/2024	822154.00	0	0	0	822154
	Total (Machinery and plant 15%)			1117625	0	0	0	1117625
1	Software	30/09/2024	30/09/2024	287000.00	0	0	0	287000
	Total (Intangible Assets 25%)			287000	0	0	0	287000
1	Computer & Peripherals	30/09/2024	30/09/2024	60800.00	0	0	0	60800
2	Computer & Peripherals	31/03/2025	31/03/2025	253013.00	0	0	0	253013
	Total (Machinery and plant 40%)			313813	0	0	0	313813
1	Furniture & Fixture	30/09/2024	30/09/2024	1614086.00	0	0	0	1614086
	Total (Furniture and fittings 10%)			1614086	0	0	0	1614086



PUNJABI BAGH CLUB

Total of Addition			37465866	0	0	0	37465866
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Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount
1	Machinery & Plant		345082.00
	Total of Machinery and plant 15%		345082
	Total of Deduction		345082

