



FORM NO. 3CA
[See rule 6G(1)(a)]

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

1. We report that the statutory audit of
M / s. VIKAS STRIPS PRIVATE LIMITED
10,Ashoka Park,Main Rohtak Road,NEW DELHI
PAN **AABCV7134J**

was conducted by us SSRA & Co. in pursuance of the provisions of the Income-tax Act, 1961 Act, and we annex hereto a copy of our audit report dated 03-Nov-2021 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-Mar-2021
- (b) the audited Balance Sheet as at 31-Mar-2021; and
- (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Governemnt in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non - compliance with the provisions of Chapter XVII-B
2	Others	Clause 14 (a) : Valuation of Closing Stock is certified by the management of the Company.
3	Others	Clause 21 (d) (A), (B), 31 (a) (v), 31 (b) (iv), & 31 (c): The assessee has not made any payments exceeding limit in Section 40(A)/269SS/ 269T in cash. However it is not possible to verify whether payment in excess of the specified limit in section 40 A (3)/269SS/269T have been made otherwise than by account payee cheque or bank draft as necessary evidences is not in the possession of the assessee. However the assessee certifies that the cheque in excess of the specified limit in section 40A(3), 269SS, 269T issued by account payee or bank draft only.
4	Others	Parties accounts are subject to their confirmations. The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given
5	Valuation of closing stock is not possible.	With reference to point 35(a) of tax audit report we submit that the quantitative details of stock is not furnished as the management has certified that the physical verification of stock was conducted by them at the year end and has given us value of stock. As the items delt by the assessee are large in number so comprehensive detailed records were not presented before us for verification. The details are given by us are in value of Rupees

**For SSRA & CO
Chartered Accountants
(Firm Regn No.: 014266N)**

**Place :New Delhi
Date : 04/01/2022
UDIN : 22560399AAAAAC5964**

**(VIKRAM SINGH RAWAT)
PARTNER
Membership No: 560399**

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	VIKAS STRIPS PRIVATE LIMITED			
02	Address	10,Ashoka Park,Main Rohtak Road,NEW DELHI			
03	Permanent Account Number (PAN)	AABCV7134J			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	HARYANA		06AABCV7134J1Z8	
	Goods and service tax	DELHI		07AABCV7134J2Z5	
05	Status	Company			
06	Previous year	from 1-APR-2020 to 31-Mar-2021			
07	Assessment year	2021-22			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector	Sub Sector	Code			
		MANUFACTURING	Manufacture of steel products	04056			
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027				
b)	If there is any change in the nature of business or profession, the particulars of such change.	No					
	Business	Sector	Sub Sector	Code	Remarks if any:		
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Journal, ledger, Sales Register, Purchases Register, Stock Register				
		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.)	Plot No-17 & 18,, Sector-58,, Faridabad, HARYANA, 121004, INDIA	Cash Book, Bank Book, Journal, ledger, Sales Register, Purchases Register, Stock Register (Manual)			
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, ledger, Sales Register, Purchases Register, Stock Register				

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)				No	
	Section	Amount	Remarks if any:			
13	a)	Method of accounting employed in the previous year			Mercantile system	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No	
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No	
		If answer to (b) above is in the affirmative, give details of such adjustments				
	e)	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS		Disclosure		
		ICDS I - Accounting Policies		As per accounting policies & notes to financial statements		
		ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements		
		ICDS III - Construction Contracts		NA		
ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements				
ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD				
ICDS VII - Governments Grants		NA				
ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements				
ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.				
14	a)	Method of valuation of closing stock employed in the previous year.			Raw Material and Finished Goods Cost or NRV Whichever is lower	
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No	
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;			Nil	
		Description	Amount	Remarks if any:		
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil	
		Description	Amount	Remarks if any:		
	c)	escalation claims accepted during the previous year;			Nil	
		Description	Amount	Remarks if any:		

	d) any other item of income;						Nil						
	Description					Amount	Remarks if any:						
	e) capital receipt, if any.						Nil						
	Description					Amount	Remarks if any:						
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:						NA						
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
	18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-						As Per Annexure "A"						
	a)	Description of asset/block of assets.											
	b)	Rate of depreciation.											
	c)	Actual cost or written down value, as the case may be.											
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
	cc)	Adjusted written down value											
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
	ii)	change in rate of exchange of currency, and											
iii)	Subsidy or grant or reimbursement, by whatever name called.												
e)	Depreciation allowable.												
f)	Written down value at the end of the year.												
19	Amounts admissible under sections						Nil						
	Section	Amount debited to P&L			Amount admissible as per the provisions of the Income-tax Act, 1961		Remarks if any:						
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]						Nil						
	Description					Amount	Remarks if any:						
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
	Name of Fund				Amount	Actual Date	Due Date	The actual amount paid					
	EMPLOYEES STATE INSURANCE				0	15/05/2020	15/01/2021	0					
	EMPLOYEES STATE INSURANCE				263	11/06/2020	15/01/2021	263					
	EMPLOYEES STATE INSURANCE				592	09/07/2020	15/01/2021	592					
	EMPLOYEES STATE INSURANCE				986	13/08/2020	15/01/2021	986					
	EMPLOYEES STATE INSURANCE				1193	09/09/2020	15/01/2021	1193					
	EMPLOYEES STATE INSURANCE				1263	12/10/2020	15/01/2021	1263					
	EMPLOYEES STATE INSURANCE				1240	11/11/2020	15/11/2020	1240					

B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)													Nil		
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
ii as payment to resident referred to in sub-clause (ia)																
A	Details of payment on which tax is not deducted:													Nil		
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
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 Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A	Details of payment on which levy is not deducted:													Nil		
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)													Nil		
	Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
vii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																

c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;				NA		
	Particulars	Section	Amount debited to P/L A/C	Description	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	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes		
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);				769682		
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil		
g)	particulars of any liability of a contingent nature;				Nil		
	Nature of Liability		Amount	Remarks if any:			
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil		
	Particulars		Amount	Remarks if any:			
i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil		
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Ajay Goel	Relative		32000000	Salary		
	Anand Goel	Director		29000000	Salary		
	Anku Bala Goel	Relative		4000000	Salary		
	Deepak Goel	Director		29000000	Salary		
	Kashvi Goel	Relative		3500000	Salary		
	Neeru Goel	Relative		4000000	Salary		
	Neetu Goel	Relative		4000000	Salary		
	Priyasha Goel	Relative		1800000	Salary		
	Raj Kumar Goel	Director		6750000	RENT		
	Raj Kumar Goel	Director		24000000	Salary		
	Eshan Goel	Relative		3500000	Salary		
	Anand Goel	Director		120756	Interest On loan		
	Deepak Goel	Director		195288	Interest On Loan		
	Neeru Goel	relative		22455	Interest on Loan		
	Neetu Goel	Relative		42181	Interest On loan		
	Pranav Goel	Relative		820042	Interest on Loan		
	Priyasha Goel	Relative		226718	Interest On Loan		

	Sulochna Goel	Relative		112471	Interest On Loan				
	Ajay Goel	Relative		216493	Interest on Loan				
	Anku Bala Goel	Relative		28997	Interest On Loan				
	Kashvi Goel	Relative		86696	Interest On Loan				
	Vikas Iron and Strips Co.	Relative of director		50572645	Purchase				
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-							
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
	a)	paid during the previous year;				Nil			
		Nature of Liability	Amount	Remarks if any:	Section				
	b)	not paid during the previous year;				Nil			
		Nature of Liability	Amount	Remarks if any:	Section				
	B	was incurred in the previous year and was							
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);							
		Nature of Liability	Amount	Remarks if any:	Section				
		ESIC PAYABLE	7251		Sec 43B(b) -provident /superannuation/gratuity/other fund				
		EPF PAYABLE	47361		Sec 43B(b) -provident /superannuation/gratuity/other fund				
		TDS PAYABLE	9467855		Sec 43B(a) -tax , duty,cess,fee etc				
		TCS PAYABLE	208587		Sec 43B(a) -tax , duty,cess,fee etc				
	b)	not paid on or before the aforesaid date.				Nil			
		Nature of Liability	Amount	Remarks if any:	Section				
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				No			
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No			
		SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment			
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NA			
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.				No				
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:

30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)				NA			
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:			
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Ajay Goel	10,ashoka park,main rohtak Road,new delhi-1100		7500000	Yes	7500000	RTGS	
		ANAND GOEL	10,ashoka park,main rohtak Road,new delhi-1100		3100000	Yes	1600000	RTGS	
		Anku Bala Goel	10,ashoka park,main rohtak Road,new delhi-1100		1000000	No	1000000	RTGS	
		Deepak Goel	10,ashoka park,main rohtak Road,new delhi-1100		7800000	Yes	6300000	RTGS	
		Kashvi Goel	10,ashoka park,main rohtak Road,new delhi-1100		2500000	No	1600000	RTGS	
		Neeru Goel	10,ashoka park,main rohtak Road,new delhi-1100		600000	No	600000	RTGS	
		Neetu Goel	10,ashoka park,main rohtak Road,new delhi-1100		1100000	No	600000	RTGS	
		Pranav Goel	10,ashoka park,main rohtak Road,new delhi-1100		14887500	No	14887500	RTGS	
		Priyasha Goel	10,ashoka park,main rohtak Road,new delhi-1100		10050000	No	9150000	RTGS	
		RAJ KUMAR GOEL	10,ashoka park,main rohtak Road,new delhi-1100		14000000	No	90950000	RTGS	
		Sulochna Goel	10,ashoka park,main rohtak Road,new delhi-1100		2700000	No	2000000	RTGS	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	

b	a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account			Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year			Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no		Amount of receipt	
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no		Amount of payment	
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
	Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
	RAJ KUMAR GOEL	10,ashoka park,main rohtak Road,new delhi-1100		4120000	90950000	Cheque	Account payee cheque	
	ANAND GOEL	10,ashoka park,main rohtak Road,new delhi-1100		3100000	1600000	Cheque	Account payee cheque	
	Deepak Goel	10,ashoka park,main rohtak Road,new delhi-1100		7800000	6300000	Cheque	Account payee cheque	
	Neeru Goel	10,ashoka park,main rohtak Road,new delhi-1100		100000	600000	Cheque	Account payee cheque	
	Neetu Goel	10,ashoka park,main rohtak Road,new delhi-1100		600000	600000	Cheque	Account payee cheque	
	Pranav Goel	10,ashoka park,main rohtak Road,new delhi-1100		200000	14887500	Cheque	Account payee cheque	

	Priyasha Goel	10,ashoka park,main rohtak Road,new delhi-1100		900000	9150000	Cheque	Account payee cheque
	Sulochna Goel	10,ashoka park,main rohtak Road,new delhi-1100		700000	2000000	Cheque	Account payee cheque
	Ajay Goel	10,ashoka park,main rohtak Road,new delhi-1100		7500000	7500000	Cheque	Account payee cheque
	Anku Bala Goel	10,ashoka park,main rohtak Road,new delhi-1100		0	1000000	Cheque	Account payee cheque
	Kashvi Goel	10,ashoka park,main rohtak Road,new delhi-1100		900000	1600000	Cheque	Account payee cheque
d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil			
	Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year			Nil			
	Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :		Nil			

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/S and date			
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						No				
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						No				
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.						No				
e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						No				
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil				
Section		Amount			Remarks if any:					
34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:						Yes				
Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
DELV05372D	194J	Fees for professional or technical services	1164497	1070844	1070844	80314				
DELV05372D	192	Salary	137332381	134800000	134800000	47946600				
DELV05372D	194A	Interest other than Interest on securities	22613195.96	1872097	1872097	140460				
DELV05372D	194-I	Rent	6750000	6750000	6750000	506250				
DELV05372D	194C	Payments to contractors	58352551.65	42143195	42143195	459379				

DELV05372D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	70699494	35359886	35359886	266627				TCS on Scrap
DELV05372D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	1444133111	1204195737	1204195737	903127				TCS on sales

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
DELV05372D	24Q	31-Mar-2021	08-Mar-2021	Yes	
DELV05372D	24Q	31-Mar-2021	24-Oct-2020	Yes	
DELV05372D	24Q	31-Jan-2021	25-Jan-2021	Yes	
DELV05372D	24Q	15-Jul-2021	04-May-2021	Yes	
DELV05372D	26Q	31-Mar-2021	14-Jul-2020	Yes	
DELV05372D	26Q	31-Mar-2021	24-Oct-2020	Yes	
DELV05372D	26Q	31-Jan-2021	25-Jan-2021	Yes	
DELV05372D	26Q	15-Jul-2021	10-May-2021	Yes	
DELV05372D	27EQ	31-Mar-2021	14-Jul-2020	Yes	
DELV05372D	27EQ	31-Mar-2021	24-Oct-2020	Yes	
DELV05372D	27EQ	15-Jan-2021	22-Jan-2021	Yes	
DELV05372D	27EQ	15-May-2021	04-May-2021	Yes	

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:
DELV05372D	40724	40724	12-Jun-2020	Amount of Interest on TDS and TCS

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
H. R. Coil	kilograms	2182079	35734117	30466540	2585979	4863677				

	B	Finished products :							
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
		STRIP, SHEET & PIPES	kilograms	403788		28436327	28788329	51786	
		C By products :							
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2							NA
		Amount Received(in Rs)	Date of receipt			Remarks if any:			
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					Yes (No major disqualification is given.)		
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No		
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No		

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	As Per Annexure "B"
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41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.							Nil
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)	NA				
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	

For SSRA & CO
Chartered Accountants
(Firm Regn No.: 014266N)

Place :New Delhi
Date : 04/01/2022
UDIN : 22560399AAAAAC5964

(VIKRAM SINGH RAWAT)
PARTNER
Membership No: 560399

VIKAS STRIPS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Building	10%	8,97,085	0	0	8,97,085	0	0	0	0	89,709	8,07,376
Land	0%	3,20,97,128	0	0	3,20,97,128	0	0	0	0	0	3,20,97,128
PLANT AND MACHINERY	15%	2,29,17,949	0	0	2,29,17,949	15,42,491	0	0	0	35,98,067	2,08,62,373
MOTOR CAR	15%	60,82,538	0	0	60,82,538	0	0	0	0	9,12,381	51,70,157
Furniture	10%	1,93,599	0	0	1,93,599	4,381	0	0	0	19,579	1,78,401
Office Equipment	15%	4,57,745	0	0	4,57,745	3,29,987	0	0	0	1,17,316	6,70,416
Computer	40%	3,32,362	0	0	3,32,362	4,71,452	0	0	0	2,98,452	5,05,362
Total		6,29,78,406	0	0	6,29,78,406	23,48,311	0	0	0	50,35,504	6,02,91,213

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% PLANT AND MACHINERY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	7,55,838	0	7,55,838	09/09/2020	09/09/2020
2	PLANT AND MACHINERY	0	9,46,653	9,46,653	29/10/2020	29/10/2020
	Total	7,55,838	9,46,653	17,02,491		

Block 15% PLANT AND MACHINERY

S.No.	Particulars	Sale Amount	Date of Sale
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1	PLANT AND MACHINERY		1,60,000	16/12/2020
	Total		1,60,000	

Block 10% Furniture

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture	0	4,381	4,381	07/01/2021	07/01/2021
	Total	0	4,381	4,381		

Block 15% Office Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Equipment	3,18,737	0	3,18,737	06/09/2020	06/09/2020
2	Office Equipment	0	11,250	11,250	07/10/2020	07/10/2020
	Total	3,18,737	11,250	3,29,987		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	3,56,084	0	3,56,084	02/09/2020	02/09/2020
2	Computer	0	1,15,368	1,15,368	09/02/2021	09/02/2021
	Total	3,56,084	1,15,368	4,71,452		

Annexure "B"

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee	1,80,87,85,467			1,88,90,81,559		
Gross profit/turnover	19,56,85,456	1,80,87,85,467	10.82	17,95,23,893	1,88,90,81,559	9.50
Net profit/turnover	99,86,958	1,80,87,85,467	0.55	98,56,726	1,88,90,81,559	0.52
Stock-in-trade/turnover	30,49,95,906	1,80,87,85,467	16.86	10,52,36,281	1,88,90,81,559	5.57
Material consumed/finished goods produced						