



BHAVANI ROADWAYS

COMPANY PROFILE



SINCE - 2002

**OWNER -
MUKESHBHAI
DHIRUBHAI MORI**

ABOUT US

Bhavani Roadways, established in 2002, is a trusted name in bulk logistics with over two decades of experience in road transport. Based in Kodinar, Gujarat, we operate a fleet of 60+ high - capacity bulker trucks, ensuring timely and efficient delivery across various sectors.

We specialize in bulk cement transportation for industry leaders like Ambuja Cements, Wonder Cement, and UltraTech Cement Ltd. Our commitment to safety, punctuality, and professionalism has earned us long-standing relationships with both corporate clients and government agencies.

In recent years, we've proudly contributed to Government Project Water Supply operations, playing a key role in transporting critical infrastructure materials to remote and rural areas. Our reliable logistics support helps these essential projects stay on schedule and serve communities better.





: GST :

24AKOPM2444G1Z6

: PAN NO :

AKOPM2444G

: BANK :

**HDFC BANK LTD. AND
BANK OF BARODA**

: EMAIL :

**bhavaniroadways555@gmail.com
bhavaniroadways35@gmail.com**

: WEBSITE:

<https://bhavaniroadways.com/>



ADDRESS

**SHREE BILESHWAR SHOPPING
CENTER, SHOP NO. 72,
VERAVAL HIGHWAY,
KODINAR-362720,
DIST: GIR SOMNATH, GUJRAT**



CONTACT US :

7359261661

WORKING PROJECT



GUJRAT STATE SUPPLIES CIVIL CORPORATION

GUJARAT WATER SUPPLY & SEWERAGE BOARD



**ULTRATECH CEMENT
MP DHAR (MANAWAR) AND
BANSWARA (RAJASTHAN)**



**WONDER CEMENT
NIMBAHERA (RAJASTHAN) AND
TULSIGAM (GUJRAT)**



**AMBUJA CEMENT
KODINAR (GUJRAT)**



OWNER :
MUKESHBHAI
DHIRUBHAI MORI

VEHICLE NO. -

GJ 32V 5525

GJ 32V 5115

GJ 32V 4555

GJ 32V 5551

GJ 32V 5545

GJ 32V 5552

GJ 32V 7555

GJ 32V 6555

GJ 32V 9555

GJ 32V 5435

GJ 32V 5135

GJ 32V 5165

GJ 32V 5355

GJ 32V 5855

GJ 32V 5625

GJ 32V 1555

GJ 32V 1515

GJ 32V 5515

GJ 32V 5558

GJ 32V 5557

GJ 32V 5585

GJ 32V 9595

GJ 32V 7575

GJ 32V 8555

GJ 32V 5455

GJ 32V 5145

GJ 32V 5175

GJ 32V 5425

GJ 32V 5225

GJ 32V 5725

GJ 32V 3535

GJ 32V 5535

GJ 32V 5556

GJ 32V 5554

GJ 32V 5559

GJ 32V 5595

GJ 32V 5565

GJ 32V 8585

GJ 32V 5415

GJ 32V 5155

GJ 32V 5255

GJ 32V 5755

GJ 32V 5325

GJ 32V 5825

MODEL NO. -

TATA SIGNA 5530 S BSVI 4X2

TATA LPT 4830.T BSVI 10X2

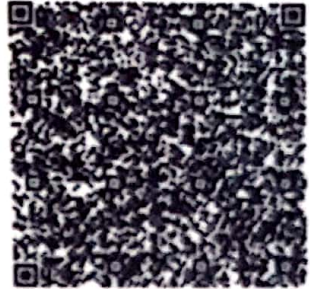


ભારત સરકાર

Government of India



મોરી મૂકેશભાઈ ધીરુભાઈ
Mori Mukeshbhai Dhirubhai
જન્મ તારીખ/DOB: 01/06/1973
પુરુષ/ MALE



3067 8536 2509

VID: 9132 2600 8084 1527

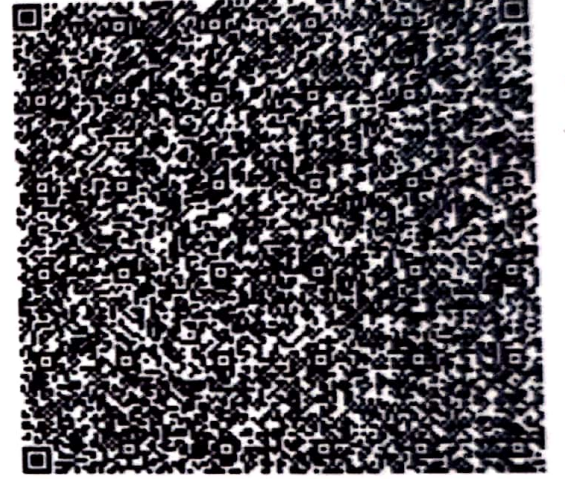
મારો આધાર, મારી ઓળખ



ભારતીય વિશિષ્ટ ઓળખાણ પ્રાધિકરણ
Unique Identification Authority of India

સરનામું :
C/O મોરી ધીરુભાઈ, 13, શિવમ પાર્ક સોસાયટી પાનાંદર
રોડ, કોડીનાર, કોડીનાર, કોડીનાર, જુનાગઢ,
ગુજરાત - 362720

Address:
C/O Mori Dhirubhai, 13, shivam park
society panandar road, kodinar, kodinar,
Kodinar, Junagadh,
Gujarat - 362720



QR Code with Photograph

3067 8536 2509

VID : 9132 2600 8084 1527

1947

help@uidai.gov.in

www.uidai.gov.in

आयकर विभाग

INCOME TAX DEPARTMENT



भारत सरकार

GOVT. OF INDIA

MORI MUKESHBHAI D

DHIRUBHAI PARBATBHAI MORI

01/06/1973

Permanent Account Number

AKOPM2444G

Signature



In case this card is lost / found, kindly inform / return to :

**Income Tax PAN Services Unit, UTITSL
Plot No. 3, Sector 11, CBD Belapur,
Navi Mumbai - 400 614.**

यह कार्ड खो जाने पर कृपया सूचित करें/लौटाए :

आयकर पैन सेवा यूनिट, UTITSL

प्लॉट नं: ३, सेक्टर ११, सी.बी.डी.बेलापूर,

नवी मुंबई-४०० ६१४.



Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 24AKOPM2444G1Z6

1.	Legal Name	MUKESHBHAI DHIRUBHAI MORI			
2.	Trade Name, if any	BHAVANI ROADWAYS			
3.	Additional trade names, if any	BHAVANI ROADWAYS, BHAVANI INDUSTRIES			
4.	Constitution of Business	Proprietorship			
5.	Address of Principal Place of Business	Floor No.: GROUND FLOOR Building No./Flat No.: SHOP NO. 29 Name Of Premises/Building: SUGAR FACTORY SHOPPING CENTER Road/Street: Veraval Kodinar Highway Locality/Sub Locality: SUGAR FACTORY City/Town/Village: Kodinar District: Gir Somnath State: Gujarat PIN Code: 362715			
6.	Date of Liability	01/07/2017			
7.	Date of Validity	From	01/07/2017	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Centre Goods and Services Tax Act, 2017			

Signature

Signature Not Verified
Digitally signed by DS GOODS
AND SERVICES TAX
NETWORK 15
Date: 2025.02.12 18:15:24 IST

Name	SUSHIL KUMAR
Designation	Superintendent
Jurisdictional Office	UNA
Date of issue of Certificate	12/02/2025

Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 12/02/2025 by the jurisdictional authority.



Goods and Services Tax Identification Number: 24AKOPM2444G1Z6

Details of Additional Place of Business(s)

Legal Name MUKESHBHAI DHIRUBHAI MORI
Trade Name, if any BHAVANI ROADWAYS
Additional trade names, if any BHAVANI ROADWAYS, BHAVANI INDUSTRIES

Total Number of Additional Places of Business(s) in the State 1

- 1 GROUND FLOOR, SHOP NO. 29, SUGAR FACTORY SHOPPING CENTER, VERAVAL ROAD, Sugar Factory, SUGAR FACTORY, Kodinar, Gir Somnath, Gujarat, 362720



Goods and Services Tax Identification Number: 24AKOPM2444G1Z6

Legal Name MUKESHBHAI DHIRUBHAI MORI
Trade Name, if any BHAVANI ROADWAYS
Additional trade names, if any BHAVANI ROADWAYS, BHAVANI INDUSTRIES

Details of Proprietor

1	Name	MUKESHBHAI DHIRUBHAI MORI
	Designation/Status	Proprietor
	Resident of State	Gujarat

Goods and Services Tax



भारत सरकार
Government of India
सूक्ष्म, लघु एवं मध्यम उद्यम मंत्रालय
Ministry of Micro, Small and Medium Enterprises



UDYAM REGISTRATION CERTIFICATE

UDYAM REGISTRATION NUMBER

UDYAM-GJ-30-0000102

NAME OF ENTERPRISE

BHAVANI ROADWAYS

TYPE OF ENTERPRISE *

SNo.	Classification Year	Enterprise Type	Classification Date
1	2024-25	Small	27/04/2024
2	2023-24	Small	09/05/2023
3	2022-23	Small	26/06/2022
4	2021-22	Small	16/05/2021

MAJOR ACTIVITY

MANUFACTURING

SOCIAL CATEGORY OF
ENTREPRENEUR

OBC

NAME OF UNIT(S)

S.No.	Name of Unit(s)
1	BHAVANI INDUSTRIES
2	BHAVANI ROADWAYS
3	BHAVANI INFRASTRUCTURE

OFFICAL ADDRESS OF ENTERPRISE

Flat/Door/Block No.	SHOP NO 72	Name of Premises/ Building	BHAVANI ROADWAYS
Village/Town	KODINAR	Block	SUGAR FACTORY SHOPPING CENTER
Road/Street/Lane	VERAVAL ROAD	City	KODINAR
State	GUJARAT	District	GIR SOMNATH , Pin 362720
Mobile	9824233362	Email:	morimukesh2017@gmail.com

DATE OF INCORPORATION /
REGISTRATION OF ENTERPRISE

21/02/2014

DATE OF COMMENCEMENT OF
PRODUCTION/BUSINESS

21/02/2014

NATIONAL INDUSTRY
CLASSIFICATION CODE(S)

SNo.	NIC 2 Digit	NIC 4 Digit	NIC 5 Digit	Activity
1	32 - Other manufacturing	3290 - Other manufacturing n.e.c.	32909 - Manufacture of other articles n.e.c.	Manufacturing

2	49 - Land transport and transport via pipelines	4923 - Freight transport by road	49231 - Motorised road freight transport	Services
3	52 - Warehousing and support activities for transportation	5224 - Cargo handling	52241 - Cargo handling incidental to land transport	Services
4	56 - Food and beverage service activities	5629 - Other food service activities	56291 - Activities of food service contractors (e.g. for transportation companies)	Services
5	68 - Real estate activities	6820 - Real estate activities on a fee or contract basis	68200 - Real estate activities on a fee or contract basis	Services
6	42 - Civil Engineering	4220 - Construction of utility projects	42209 - Construction of utility projects n.e.c.	Manufacturing
7	43 - Specialized construction activities	4312 - Site preparation	43123 - Clearing of building sites, earth moving; excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting etc.	Manufacturing
8	41 - Construction of building	4100 - Construction of buildings	41001 - Construction of buildings carried out on own-account basis or on a fee or contract basis	Manufacturing
9	42 - Civil Engineering	4210 - Construction roads and railways	42101 - Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways	Manufacturing

DATE OF UDYAM REGISTRATION

17/08/2020

* In case of graduation (upward/reverse) of status of an enterprise, the benefit of the Government Schemes will be availed as per the provisions of Notification No. S.O. 2119(E) dated 26.06.2020 issued by the M/o MSME.

Disclaimer: This is computer generated statement, no signature required. Printed from <https://udyamregistration.gov.in> & Date of printing:- 03/09/2024

For any assistance, you may contact:

1. District Industries Centre: GIR SOMNATH (GUJARAT)

2. MSME-DFO: AHMEDABAD (GUJARAT)

Visit : www.msme.gov.in ; www.dcsmse.gov.in ; www.champions.gov.in



Follow us @minmsme & @ms





भारत सरकार
Government of India
सूक्ष्म, लघु एवं मध्यम उद्यम मंत्रालय
Ministry of Micro, Small and Medium Enterprises



Udyam Registration Number : UDYAM-GJ-30-0000102

Type of Enterprise	SMALL	Major Activity	Manufac
Type of Organisation	Proprietary	Name of Enterprise	BHAVANI ROA
Owner Name	SHRI MUKESHBHAI DHIRUBHAI MORI	PAN	AKOPM2444G
Do you have GSTIN	No	Mobile No.	9824233362
Email Id	morimukesh2017@gmail.com	Social Category	OBC
Gender	Male	Specially Abled(DIVYANG)	No
Date of Incorporation	21/02/2014	Date of Commencement of Production/Business	21/02/2014

Bank Details

Bank Name	IFS Code	Bank Account Number
HDFC BANK	HDFC0004196	50200022125244

Employment Details

Male	Female	Other	T
10	0	0	

Investment in Plant and Machinery OR Equipment (in Rs.)

S.No.	Financial Year	Enterprise Type	Written Down Value (WDV)	Exclusion of cost of Pollution Control, Research & Development and Industrial Safety Devices	Net Investment in Plant and Machinery OR Equipment[(A)-(B)]	Total Turnover (A)	Export Turnover (B)	Net Turnover [(A)-(B)]
1	2022-23	Small	42434225.00	0.00	42434225.00	122582762.00	0.00	122582762.00
2	2021-22	Small	33122269.00	0.00	33122269.00	95164802.00	0.00	95164802.00
3	2020-21	Small	26006508.00	0.00	26006508.00	87408372.00	0.00	87408372.00

4	2019-20	Small	36725667.00	0.00	36725667.00	77536947.00	0.00	77536947.00
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Unit(s) Details

SN	Unit Name	Flat	Building	Village/Town	Block	Road	City	Pin	State
1	BHAVANI INDUSTRIES	164	0	AT VILLAGE PIPLI	KODINAR	PIPLI	KODINAR	362720	GUJARAT
2	BHAVANI ROADWAYS	SHOP NO. 72	BHAVANI ROADWAYS	KODINAR	SUGAR FACTORY ROAD	VERAVAL ROAD	KODINAR	362720	GUJARAT
3	BHAVANI INFRASTRUCTURE	SHOP NO. 29	SUGAR FACTORY SHOPPING CENTER	KODINAR	KODINAR	VERAVAL ROAD	KODINAR	362720	GUJARAT

Official address of Enterprise

Flat/Door/Block No.	SHOP NO 72	Name of Premises/ Building	BHAVANI ROADWAYS
Village/Town	KODINAR	Block	SUGAR FACTORY SHOPPING CE
Road/Street/Lane	VERAVAL ROAD	City	KODINAR
State	GUJARAT	District	GIR SOMNATH , Pin : 362720
Mobile	9824233362	Email:	morimukesh2017@gmail.com
Latitude		Longitude:	

National Industry Classification Code(S)

SNo.	Nic 2 Digit	Nic 4 Digit	Nic 5 Digit
1	32 - Other manufacturing	3290 - Other manufacturing n.e.c.	32909 - Manufacture of other articles n.e.c.
2	49 - Land transport and transport via pipelines	4923 - Freight transport by road	49231 - Motorised road freight transport
3	52 - Warehousing and support activities for transportation	5224 - Cargo handling	52241 - Cargo handling incidental to land transport
4	56 - Food and beverage service activities	5629 - Other food service activities	56291 - Activities of food service contractors (e.g. for transportation companies)
5	68 - Real estate activities	6820 - Real estate activities on a fee or contract basis	68200 - Real estate activities on a fee or contract basis
6	42 - Civil Engineering	4220 - Construction of utility projects	42209 - Construction of utility projects n.e.c.
7	43 - Specialized construction activities	4312 - Site preparation	43123 - Clearing of building sites, earth moving: excavation, landfill, levelling and grading of construction

			sites, trench digging, rock removal, blasting etc.
8	41 - Construction of building	4100 - Construction of buildings	41001 - Construction of buildings carried out on own-account basis or on a fee or contract basis
9	42 - Civil Engineering	4210 - Construction roads and railways	42101 - Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways

Are you interested to get registered on Government e-Market (GeM) Portal	No
Are you interested to get registered on TReDS Portals(one or more)	No
Are you interested to get registered on National Career Service(NCS) Portal	No
Are you interested to get registered on NSIC B2B Portal	No
Are you interested in availing Free .IN Domain and a business email ID	No
Are you interested in getting registered on Skill India Digital Portal	No
District Industries Centre	GIR SOMNATH (GU
MSME-DFO	AHMEDABAD (GU.
Date of Udyam Registration	17/08/2020
Date of Printing	03/09/2024

IEC Details

IEC Number	
IEC Status	Inactive
IEC Registration Date	



EMPLOYEES' PROVIDENT FUND ORGANISATION

(A statutory Body under the Ministry of Labour and Employment, Government of India)

www.epfindia.gov.in

PROVIDENT FUND CODE NUMBER INTIMATION LETTER

No : 5575056674RAJ

Date : 13/06/2016

To,

MUKESHBHAI DHIRUBHAI MORI
PROPRIETOR
MORI MUKESHBHAI DHIRUBHAI
PANDAV ROAD KODINAR SHIVAM PARK SOCIETY
KODINAR JUNAGADH
GUJARAT - 362720

Sub: Allotment of Code Number to establishment M/s MORI MUKESHBHAI DHIRUBHAI under Employees' Provident Fund and Miscellaneous Provisions Act, 1952-regarding.

Sir/Madam ,

Based on the information submitted online by you, your establishment is registered with Employees' Provident Fund Organisation with the following code number :

Code Number : GJRAJ1481975000

This code number is allotted based on the following declarations by you:

1. Name of Establishment : MORI MUKESHBHAI DHIRUBHAI
2. PAN of Establishment : AKOPM2444G
3. Date on which employment strength crossed 19 : 01/04/2016
4. Section under which covered : 0001(3)(b)
5. Primary Activity : EXPERT SERVICES
6. Ownership Type : PROPRIETARY FIRMS
7. The address proof of the establishment is :

- Copy of bank passbook/statement
- Any license/certificate/number issued by any Govt. authority

8. The proof of date of set up 29/03/2016 is Others

9. As at the time of application, your establishment is having the following licenses and registrations:

S.No.	License Under	License Number	Date	Issued By	Place of Issue
1	Others	20161716	29/03/2016	GUJARAT STATE CIVIL SUPPLIES CORPO GANDHINAGAR	GANDHINAGAR

10. As on date of your application, your establishment is not registered with ESIC.

11. As on date of your application, your establishment is not having LIN.

SUB REGIONAL OFFICE

RAJKOT

PANDAV ROAD KODINAR SHIVAM PARK SOCIETY 362720

kalpeshthanki05@gmail.com

Please note that this intimation letter is generated with the Owners' Details in Form 5A and the intimated letter will be valid only if the Form 5A is enclosed.

Important information:

1. By virtue of this registration, you are required to comply with the provision of the EPF & MP Act 1952. The obligations/duties/responsibilities cast upon you as an employer of this establishment and penalties, on account of non-compliance with the same, are explained on our website www.epfindia.gov.in. You are required to go through them carefully.

2. Remittance of dues under the provisions of the Act is to be made only through a Challan generated through the Unified portal. (The process for registration on the portal, preparation of the ECR txt file and related information is available on the website and the portal).

3. In case this letter is produced as a proof of the code number of the establishment, before any person including any Inspector from EPFO, the Form 5A generated through the portal at the time of registration should be a part of this letter. The remittance details of the establishment will be available on the EPFO website through the link "Establishment Search" where all payments from December 2016 onwards with the names of employees are available.

4. Please quote the Code Number GJRAJ1481975000 for all the future correspondence with EPFO.

This is a system generated letter and needs no signature.

Employees' Provident Fund Organisation

Dated: 13/06/2016

- CA. Atul C. Ghodasara
- CA. Prashant R. Lathigara
- CA. Jasmin K. Aghera
- CA. Ashish P. Shah
- CA. Parthiv H. Koringa
- CA. Haresh N. Vala



PATEL SONI SHAH & Co.

Chartered Accountants

● Web Site : www.patelsonishah.com

CERTIFICATE

This is to certify that turnover of **BHAVANI ROADWAYS (Prop. MUKESHBHAI DHIRUBHAI MORI)**, PAN: **AKOPM2444G**, having registered office at Pipali, Kodinar, Gir Somnath, Gujarat – 362720, for last three years are as below:

Financial Year	Turnover (₹)
2023-24	17,05,02,626
2022-23	12,25,82,762
2021-22	9,44,45,852
2020-21	8,59,59,630
2019-20	7,75,36,947
TOTAL...	55,10,27,817
Average Turnover	11,02,05,563

This certificate is issued at the request of the said assessee on the basis of the information and explanation given and representation obtained from him.

For, Patel Soni Shah & Co.
Chartered Accountants

CA Haresh N. Vala (Partner)
M. No. 135839



Date: 10/10/2024

UDIN: 24135839BKASUP8387

- **Rajkot** : Office No. 901-902, Shilp Tower, Tagore Road, Rajkot-360 002. Mob. : 76988 80248 ●
- **Morbi** : Krishna Complex, 1st. Floor, 5/6-Lati Plot Main Road, Morbi-363 641. Mob. : 99250 42885, 76008 80808 ●
- **Junagadh** : Office No. 302, 3rd. Floor, Indralok Arcade, Talav Gate, Junagadh-362 001. Tel. : 0285-2622064 ●
- **Vadodara** : B-301, Sahyog Atrium, Haribhakti Extension, Malhar Point Junction, O P Road, Vadodara-390 007. Tel. : 0265-2324250 ●
- **Kodinar** : Office No. 147, 1st. Floor, Marketing Yard Building, Opp. Madhav Mega Mall, Kodinar-362 720. Tel. : 84693 05272 ●



बैंक ऑफ़ बड़ोदा
Bank of Baroda

कोडीनार शाखा, कोडीनार 362720
KODINAR BRANCH, KODINAR 362720
RTGS/NEFT IFSC CODE : BARB0DBKODI

जारी की गई तारीख से तीन माह के लिए वैध / VALID FOR THREE MONTHS FROM THE DATE OF ISSUE

CBS

D	D	M	M	Y	Y	Y	Y
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चालू खाता | CURRENT ACCOUNT

Pay

Or Bearer
या धारक को

Rupees रुपये

360000

अदा करें

₹	
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खा. सं. A/c. No.	95800200000323
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32300000200859

FOR BHAVANI ROADWAYS

AUTHORIZED SIGNATORY

Please sign above

भारत की सभी शाखाओं पर सममूल्य पर देय
Payable at par at all branches in India

DBKODI

CA/2012/MT

⑈000063⑈ 362012142⑈ 200323⑈ 29



Audit Report

BHAVANI ROADWAYS
(PROP. MUKESHBHAI DHIRUBHAI MORI)

TAX AUDIT

P.Y 2021-2022

A.Y 2022-23

PATEL SONI SHAH & Co.

Chartered Accountants

Rajkot : 901-902, Shilp Tower, Tagore Road, Rajkot-360 002. Tel. : 0281-2480248, Fax : 0281-2480248

Morbi : Krishna Complex, 1st. Floor, 5/6-Lati Plot Main Road, Morbi-363 641. Tel. : 02822-228888, Fax : 02822-228889

Junagadh : 302, Indralok Arcade Talav Gate, Junagadh-362 001. Tel. : 0285-2622064

Acknowledgement Number:483362081100922

Date of filing : 10-Sep-2022
Deemed date of filing : 10-Sep-2022**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment Year
2022-23

PAN	AKOPM2444G		
Name	MUKESHBHAI DHIRUBHAI MORI		
Address	01,AT PIPALI , PIPALI , KODINAR , GIR SOMNATH , 11-Gujarat , 91-India , 362720		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	483362081100922

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		12,45,430
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	12,45,430
	Net tax payable	4	2,48,831
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	2,48,831
	Taxes Paid	7	13,16,031
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 10,67,200
Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income & Tax Detail			
	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by MUKESHBHAI DHIRUBHAI MORI in the capacity of Self having PAN AKOPM2444G from IP address 103.81.117.70 on 10-Sep-2022
DSC Sl. No. & Issuer 4492822 & 513195066904CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AKOPM2444G054833620811009221889ADEB17CD876B3EFC70B17E7039CEA8590F44

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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Name of Assessee	MUKESHBHAI DHIRUBHAI MORI		
Father's Name	DHIRUBHAI MORI		
Address	BHAVANI ROAD WAYS,01,AT PIPALI,PIPALI,KODINAR,GIR SOMNATH,GUJARAT,362720		
Status	Individual	Assessment Year	2022-2023
Ward	ITO WD 4, JND VERAVAL	Year Ended	31.3.2022
PAN	AKOPM2444G	Date of Birth	01/06/1973
Residential Status	Resident	Gender	Male
Nature of Business	TRANSPORT and LOGISTICS SERVICES-Other Transport and Logistics services n.e.c(11015)		
A.O. Code	GUJ-W-211-04		
GSTIN No.	24AKOPM2444G1Z6		
Filing Status	Original		
Return Filed On	10/09/2022	Acknowledgement No.:	483362081100922
Last Year Return Filed On	11/01/2022	Acknowledgement No.:	916035160110122
Last Year Return Filed u/s	Normal		
Aadhaar No:	306785362509	Passport No.:	
Bank Name	Dena Bank, KODINAR,AZAD CHOWK,KODINAR - 362 720, A/C NO:039211002271 ,Type: Current ,IFSC: BKDN0320392		
Tele:	Mob:9824281751		

Computation of Total Income [As per Normal Provisions]

Caution

1. AIS report not imported
2. TIS summary not imported

Income from Business or Profession (Chapter IV D)

1359241

From Firm ANANT INFRASTRUCTURE
(50.00% Share)

Remuneration	0	
Interest	0	
(Profit Exempt u/s 10(2A) 91214/-)	<hr/>	0

BHAVANI ROAD WAYS

Profit as per Profit and Loss a/c	1189273	
<u>Add:</u>		
Depreciation Debited in P&L A/c	<hr/>	
Total	8447370	
	9636643	
<u>Less:</u>		
Interest Income	36193	
Depreciation as per Chart u/s 32	<hr/>	
	8241209	
	<hr/>	
	8277402	

Income from Other Sources (Chapter IV F)

36193

Interest From IT Refund

Gross Total Income

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Less: Deductions (Chapter VI-A)

u/s 80C

L.I.P.	368299
Tuition Fee	150000
Total	518299

150000

150000

Total Income

1245434

Round off u/s 288 A

1245430

Agriculture Income

212530

Income Exempt u/s 10

91214

Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.

Gross Tax Payable	249888
Rebate Agriculture Income	10627
Tax Due	239261
Health & Education Cess (HEC) @ 4.00%	9570
	248831
T.D.S./T.C.S	1316031
	-1067200
Refundable (Round off u/s 288B)	1067200

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

Non-Salary(as per Annexure)	1023739
T.C.S.(as per Annexure)	292292

Details of Exempt Income

S.No.	Particulars	Amount
1	Profit from Firm ANANT INFRASTRUCTURE	91214
	Total	91214

Due Date for filing of Return October 31, 2022

Details of Depreciation BHAVANI ROADWAYS

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
DUSTER 8585	15%	373096	0	0	373096	0	0	373096	55964	317132
LAPTOP	40%	611	0	0	611	0	0	611	244	367
MOBILE	15%	12589	0	100000	112589	0	0	112589	9388	103201
MAHINDRA BALKUR	30%	5539735	0	0	5539735	0	0	5539735	1661921	3877814
TANKER	30%	2296768	0	0	2296768	0	0	2296768	689030	1607738
TRACTOR	30%	62104	0	0	62104	0	0	62104	18631	43473
Creta	15%	1288014	0	0	1288014	0	0	1288014	193202	1094812
HONDA BIKE	15%	18618	0	0	18618	0	0	18618	2793	15825
New Open Truck	30%	4324666	0	0	4324666	0	0	4324666	1297400	3027266
TATA LPT	30%	12090307	0	2201500	34105307	10674430	0	23430877	3727013	19703864
LED TV	15%	0	0	24500	24500	0	0	24500	1838	22662
NEW JCB	30%	0	0	3222900	3222900	0	0	3222900	483435	2739465

NAME OF ASSESSEE : MUKESHBHAI DHIRUBHAI MORI A.Y. 2022-2023 PAN : AKOPM2444G Code :0001,Group Code :KODINAR

JCB Breaker	30%	0	0	669000	669000	0	0	669000	100350	568650
Total		26006508	0	2603140	52037908	10674430	0	41363478	8241209	33122269

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Dena Bank	KODINAR,AZAD CHOWK,KODINAR - 362 720	039211002271		BKDN0320392	Current(Primary)
2	BANK OF BARODA		12170100002044		BARB0DEVLIJ	
3	JDCC BANK		4131700000284		HDFC0CJCCBL	
4	STATE BANK OF INDIA		35617162522		SBIN0010988	
5	HDFC BANK		50200022125244		HDFC0004196	
6	HDFC BANK		50200018109962		HDFC0004196	

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24AKOPM2444G1Z6	94445852
	TOTAL	94445852

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

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	24AKOPM2444G1Z6	AA240821117824G	02-Jul-2021	June,2021	0	0
2	24AKOPM2444G1Z6	AA240921210482M	05-Oct-2021	September,2021	0	0
3	24AKOPM2444G1Z6	AA2412218061403	12-Jan-2022	December,2021	0	0
4	24AKOPM2444G1Z6	AA2403224875182	09-Apr-2022	March,2022	0	0
	Total				0.00	0.00

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(Rs.)
1	SFT-003_03A Cash deposit in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013		1700000
2	SFT-003_03A Cash deposit in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013		7968500
3	SFT-003_03A Cash deposit in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013		-7968500
4	SFT-003_03B Cash withdrawals in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013		7968000
5	SFT-003_03B Cash withdrawals in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013		0
6	SFT-003_03B Cash withdrawals in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013		0
	Total			9350000.00

Details of T.D.S. on Non-Salary(26 AS Import Date:15 Aug 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	GUJARAT STATE CIVIL SUPPLY CORPORATION LTD.	RKTG00429C	189247	189247

NAME OF ASSESSEE : MUKESHBHAI DHIRUBHAI MORI A.Y. 2022-2023 PAN : AKOPM2444G Code :0001,Group Code :KODINAR

2	RAJMOTI ROADMOVERS	RKTR01149B	831823	831823
3	SHIVAM ENTERPRISE	RKTS18831B	2559	2559
	TOTAL		1023739	1023739

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	93721725	95664418	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :95664418	1023739
Other Sources	194A	123	36193	Interest Income:36193	
	Total	93721848	95700611		1023739

Details of T.C.S.(26 AS Import Date:15 Aug 2022)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	AMARSINH BHOGABHAI SOLANKI	RKTA04198F	44792	44792
2	JITENDRA AUTOMOBILES	RKTJ03811D	215150	215150
3	JITENDRA EQUIPMENT	RKTJ01784G	32350	32350
	TOTAL		292292	292292

Signature
(MUKESHBHAI DHIRUBHAI MORI)

Date-21.09.2022

CompuTax : 0001 [MUKESHBHAI DHIRUBHAI MORI],Group Code :KODINAR

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Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
483050370100922

Date of e-Filing
10-Sep-2022

Name	:	MUKESHBHAI DHIRUBHAI MORI
PAN/TAN	:	AKOPM2444G
Address	:	01, AT PIPALI, PIPALI, KODINAR, , KODINAR, GIR SOMNATH, , Gujarat, 362720
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	135839

(This is a computer generated Acknowledgement Receipt and needs no signature)

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BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Balance Sheet as at 31st March, 2022

	Sch	As at 31st March, 2022 Amount (₹)	As at 31st March, 2021 Amount (₹)
SOURCES OF FUNDS			
Proprietor's Capital		6,797,970	8,811,349
Loan funds:			
Secured Loans	1	55,329,025	47,382,367
Unsecured Loans		2,836,809	2,781,809
Current Liabilities and Provisions			
Trade Creditors		12,064,863	9,041,781
TOTAL		77,028,667	68,017,307
APPLICATION OF FUNDS			
Net Block	2	42,738,312	34,391,512
Investment in Anannt Infra (Partnership Firm)		4,457,047	7,096,288
Current Assets, Loans & Advances			
Loans & Advances		8,906,995	12,833,711
Advance for Land		1,650,000	1,650,000
Sundry Debtors		3,972,193	7,586,216
Office Rent Deposits		185,000	185,000
TDS & TCS		2,433,885	1,676,330
Cash & Bank Balance	3	12,685,234	2,598,251
TOTAL		29,833,307	26,529,508
		77,028,667	68,017,307

UDIN: 22135839ARRHSL2090

The Schedules referred to above form an integral part of the Balance Sheet
As per our Report of even date attached

For, PATEL SONI SHAH & CO.
Chartered Accountants

CA HARESH N VALA
(Partner)
M.No. 135839
VADODARA: 10/09/2022



FOR BHAVANI ROADWAYS

MUKESHBHAI D. MORI
PROPRIETOR

VADODARA: 10/09/2022

**BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI**

Schedule forming part of Balance Sheet as on 31/03/2022

1. SCHEDULE OF SECURED LOANS	C.Y. ₹	L.Y. ₹
HDFC BANK CC	33,519	3,376,733
HDFC Bulker Body Loan A/c.		
Hdfc Bulker Body Loan Acc:83051273 (GJ32T 5545)	85,665	283,345
Hdfc Bulker Body Loan Acc :83051286 (GJ32T 5455)	85,665	283,345
Hdfc Bulker Body Loan Acc:83077241 (GJ32T 5155)	103,514	299,742
Hdfc Bulker Body Loan Acc:83077435 (GJ32T 5255)	103,514	299,742
Hdfc Bulker Body Loan Acc:83077437 (GJ32T 5355)	103,514	299,742
HDFC Bulker Loan		
Hdfc Bulker Loan 83051219 (GJ32T 5455)	371,394	1,228,336
Hdfc Bulker Loan 83051238 (GJ32T 5545)	371,394	1,228,336
Hdfc Bulker Loan 83077235 (GJ32T 5155)	448,771	1,299,422
Hdfc Bulker Loan 83077305 (GJ32T 5255)	448,771	1,299,422
Hdfc Bulker Loan 83077430 (GJ32T 5355)	448,783	1,299,432
Tata Motor Finance Ltd Truck Loan		
Tata Motor Finance Ltd Acc No:5002539257	-	809,706
Tata Motor Finance Ltd Acc No:5002539259	-	809,706
Tata Motor Finance Ltd Acc No:5002539261	-	809,706
Tata Motor Finance Ltd Acc No:5002539263	-	809,706
Tata Motor Finance Ltd Acc No:5002539265	-	809,706
Tata Motor Finance Ltd Truck Loan New		
Tata Motor Finance Ltd Acc No:5004319611	4,600,000	-
Tata Motor Finance Ltd Acc No:5004319609	4,600,000	-
Tata Motor Finance Ltd Acc No:5004319607	4,600,000	-
Tata Motor Finance Ltd Acc No:5004319653	4,600,000	-
Tata Motor Finance Ltd Acc No:5004319605	4,600,000	-
Tata Motor Bulker Body Loan A/c.		
Tata Motor Bulker Body Loan 5003261274 (5565)	152,145	287,923
Tata Motor Bulker Body Loan 5003261276 (5575)	152,145	287,923
Tata Motor Bulker Body Loan 5003261278 (5585)	152,145	287,923
Tata Motor Bulker Body Loan 5003261280 (5595)	152,145	287,923
Tata Motor Bulker Body Loan 5003261282 (5755)	152,145	287,923
Tata Motor Bulker Loan A/c.		
Tata Motor Bulker Loan 5003240400 (5565)	2,028,061	2,842,507
Tata Motor Bulker Loan 5003240402 (5575)	2,028,061	2,842,507
Tata Motor Bulker Loan 5003240404 (5585)	2,028,061	2,805,225
Tata Motor Bulker Loan 5003240406 (5595)	2,028,061	2,805,225
Tata Motor Bulker Loan 5003240408 (5755)	2,027,982	2,740,114
HDFC Business Loan	511,791	1,414,449
Tata Finance Covid-19 Loan		
New Business Loan	607,565	-
HDFC Covi-19 Loan	2,517,210	3,258,000
JCB Breaker Loan	539,088	
JCB Loan	2,777,670	
Creta Car Loan	235,367	763,784
Bank of Baroda OD	6,933,318	
Axis Bank Bulker Body Loan	163,879	305,130
Axis Bank Bulker Loan	1,964,082	2,720,560
LIC Loan	1,023,102	1,174,624
Agriculture CC	1,550,500	1,868,500
TOTAL ₹	55,329,028	47,362,367

For, **PATEL SONI SHAH & CO.**
Chartered Accountants



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2. SCHEDULE OF FIXED ASSETS

	%	Op. Bal	Add before 3/10	Add After 3/10	Sales	Dep.	Cl. Bal
Duster-85B5	15%	373,094				55,964	317,130
Creta Car	15%	1,288,014				193,202	1,094,812
Honda Bike	15%	18,618				2,793	15,825
Land Survey No.158/p1	0	53,500				-	53,500
Land Survey No.160	0	87,850				-	87,850
Mahadev 3 Plot	0	7,113,903		0		-	7,113,903
Laptop Computer	40%	612				245	367
Mahindra Balkur	30%	5,539,735				1,661,921	3,877,815
Mobile Instrument	15%	12,590		100,000		9,388	103,201
LED TV	15%	-		24,500		1,838	22,663
N A Land Survey No.164	0	585,000				-	585,000
New Open Truck	30%	4,324,667				1,297,400	3,027,267
Tata LPT Truck	30%	12,090,307		23,515,000	10,737,230	3,933,173	20,934,904
Plot & Residence Building	0	544,750				-	544,750
TANKER	30%	2,296,768				689,030	1,607,738
TRACTOR	30%	62,104				18,631	43,473
JCB Breaker	30%	-		669,000		100,350	568,650
JCB	30%	-		3,222,900		483,435	2,739,465
		34,391,512	-	27,531,400	10,737,230	8,447,370	42,738,312

3. SCHEDULE OF CASH & BANK BALANCE

	C.Y. ₹	L.Y. ₹
Cash in Hand	1,425,556	1,007,525
Bank of Baroda 2044	237,446	226,446
Dena Bank Acc.039211002271	6,128,390	328,352
HDFC Bank Acc.No.50200022125244	1,340,439	655,304
HPCL DRIVE TRACK -NET ACC	223,000	223,000
ICICI Toll A/c	(17,449)	-
WheelsEye Technology Toll Account	(3,658)	-
Inds. Hdfe Account 50200018109962	4,551	-
IOC DRIVE TRACK -NET ACC.	383,105	74,978
J.D.C.C.Bank Acc-4131700000284	6,035	6,035
RD Bank Acc.	20,000	20,000
SBI Acc.35617162522	2,937,820	56,611
TOTAL ₹	12,685,235	2,598,251

For, PATEL SONT SAAH & CO.
Chartered Accountants



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BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

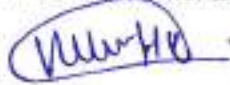
Profit and Loss Account for the year ended 31st March, 2022

	sch	Year Ending 31-Mar-2022 Amount (₹)	Year Ending 31-Mar-2021 Amount (₹)
Income			
Transportation income		84,794,862	85,959,630
Nigam Freight Income		9,650,990	-
Other Income	4	1,218,566	1,486,619
Total		95,664,418	87,446,249
Expenditure			
Direct Expenses	5	79,882,707	70,386,373
Indirect Expenses	6	6,145,069	5,478,259
Depriciation		8,447,370	10,719,158
Total		94,475,145	86,583,791
Net Profit carried to Capital Account		1,189,273	862,458

UDIN: 22135839ARRHSL2090

The Schedules referred to above form an integral part of the Profit and Loss Account.
As per our Report of even date attached

For, PATEL SONI SHAH & CO.
Chartered Accountants


CA HARESH N VALA
(Partner)
M.No. 135839
VADODARA: 10/09/2022



FOR BHAVANI ROADWAYS


MUKESHBHAI D. MORI
PROPRIETOR

VADODARA: 10/09/2022

BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Schedule forming part of Profit & Loss Account for the period ending on 31/03/2022

4. SCHEDULE OF OTHER INCOME	C.Y. ₹	P.Y. ₹
Interest Income	123	37,877
Diesel Commission	463,300	-
Accident Claim	473,070	1,149,277
Old Tyre and Scrap Sales	245,880	299,465
Interest on IT Refund	36,193	
TOTAL ₹	1,218,566	1,486,619

5. SCHEDULE OF DIRECT EXPS.	C.Y. ₹	P.Y. ₹
GJ11TT4151 EXPENSES		
DISEL GJ11TT4151	1,869,725	1,811,986
DRIVER WAGES ALLOWANCE	37,500	106,500
INSURANCE GJ11TT4151	53,596	54,124
OIL EXPS GJ11TT4151	1,600	6,491
REPAIRING GJ11TT4151	189,243	93,440
RTO EXPS GJ11TT4151	37,144	23,631
TOLL TAX GJ11TT4151	68,681	67,605
TRIP EXPS GJ11TT4151	392,100	359,282
TYRE EXPS GJ11TT4151	131,000	277,100
GJ11TT4152 EXPENSES		
DISEL GJ11TT4152	2,388,493	1,696,190
DRIVER WAGES ALLOWANCE	28,500	102,000
INSURANCE GJ11TT4152	53,596	54,124
OIL EXPS GJ11TT4152	1,220	6,030
REPAIRING GJ11TT4152	132,936	169,054
RTO EXPS GJ11TT4152	41,744	23,631
TOLL TAX GJ11TT4152	77,627	63,195
TRIP EXPS GJ11TT4152	445,300	354,036
TYRE EXPS GJ11TT4152	176,100	168,000
GJ11TT5445 EXPENSES		
DISEL GJ11TT5445	996,307	1,799,317
DRIVER WAGES ALLOWANCE	30,000	112,000
INSURANCE GJ11TT5445	53,596	52,782
OIL EXPS GJ11TT5445	-	6,260
REPAIRING GJ11TT5445	120,439	115,123
RTO EXPS GJ11TT5445	32,444	23,631
TOLL TAX GJ11TT5445	28,700	59,930
TRIP EXPS GJ11TT5445	180,150	390,200
TYRE EXPS GJ11TT5445	85,700	255,100
GJ11TT5535 EXPENSES		
DISEL GJ11TT5535	1,060,420	1,812,066
DRIVER WAGES ALLOWANCE	33,000	100,000
INSURANCE GJ11TT5535	53,596	52,782
OIL EXPS GJ11TT5535	280	6,030
REPAIRING GJ11TT5535	89,031	95,339
RTO EXPS GJ11TT5535	43,144	23,631
TOLL TAX GJ11TT5535	27,213	71,150
TRIP EXPS GJ11TT5535	182,000	369,636
TYRE EXPS GJ11TT5535	171,500	81,750

For, PATEL SONI SHAH & CO.
Chartered Accountants



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GJ11Z5505 EXPENSES

DISEL GJ11Z5505	2,123,021	1,433,071
DRIVER WAGES ALLOWANCE	33,000	87,000
INSURANCE GJ11Z5505	52,803	53,551
OIL EXPS GJ11Z5505	5,953	6,720
REPAIRING GJ11Z5505	323,169	233,004
RTO EXPS GJ11Z5505	44,344	24,631
TOLL TAX GJ11Z5505	63,111	41,245
TRIP EXPS GJ11Z5505	360,400	295,400
TYRE EXPS GJ11Z5505	149,800	102,000

GJ11Z6009 EXPENSES

DISEL GJ11Z6009	2,198,126	1,847,587
DRIVER WAGES ALLOWANCE	34,500	108,000
INSURANCE GJ11Z6009	52,558	52,558
OIL EXPS GJ11Z6009	230	6,740
REPAIRING GJ11Z6009	176,726	110,205
RTO EXPS GJ11Z6009	33,344	23,631
TOLL TAX GJ11Z6009	49,565	64,170
TRIP EXPS GJ11Z6009	376,550	375,860
TYRE EXPS GJ11Z6009	178,200	172,600

GJ11Z8070 EXPENSES

DISEL GJ11Z8070	2,199,202	1,739,595
DRIVER WAGES ALLOWANCE	30,000	96,000
INSURANCE GJ11Z8070	52,802	-
OIL EXPS GJ11Z8070	460	6,260
REPAIRING GJ11Z8070	237,361	124,447
TOLL TAX GJ11Z8070	29,344	41,980
RTO EXPS GJ11Z8070	57,670	26,631
TRIP EXPS GJ11Z8070	372,050	330,350
TYRE EXPS GJ11Z8070	84,900	171,950

GJ11Z8505 EXPENSES

DISEL GJ11Z8505	2,481,052	1,901,427
DRIVER WAGES ALLOWANCE	19,000	67,000
INSURANCE GJ11Z8505	78,524	73,347
OIL EXPN. GJ11Z8505	20,696	7,177
REPAIRING GJ11Z8505	118,512	52,290
RTO EXPS GJ11Z8505	13,650	600
TOLL TAX GJ11Z8505	39,138	98,386
TRIP EXPS GJ11Z8505	441,040	402,000
TYRE EXPS GJ11Z8505	269,200	252,400

GJ11Z9455 EXPENSES

DISEL GJ11Z9455	2,057,913	1,547,297
DRIVER WAGES ALLOWANCE	30,000	90,000
INSURANCE GJ11Z9455	53,814	52,184
OIL EXPN. GJ11Z9455	2,240	6,260
REPAIRING GJ11Z9455	271,670	134,021
RTO EXPS GJ11Z9455	36,344	23,631
TOLL TAX GJ11Z9455	63,644	62,300
TRIP EXPS GJ11Z9455	367,150	310,354
TYRE EXPS GJ11Z9455	150,700	213,700

GJ11Z9855 EXPENSES

DISEL GJ11Z9855	1,999,186	1,670,230
DRIVER WAGES ALLOWANCE	33,000	99,000
INSURANCE GJ11Z9855	53,814	52,184
OIL EXPN. GJ11Z9855	460	6,645
REPAIRING GJ11Z9855	263,731	117,855
RTO EXPS GJ11Z9855	40,348	23,632
TOLL TAX GJ11Z9855	47,703	63,510
TRIP EXPS GJ11Z9855	344,850	334,000
TYRE EXPS GJ11Z9855	86,200	207,600

For, PATEL SONI SHAH & CO.
Chartered Accountants



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GJ32T5155 EXPENSES

DISEL GJ32T5155	1,951,724	1,561,774
DRIVER WAGES ALLOWANCE	17,000	57,000
INSURANCE GJ32T5155	78,725	74,670
OIL EXPS GJ32T5155	15,971	7,176
REPAIRING GJ32T5155	208,235	90,401
RTO EXPS GJ32T5155	16,100	6,632
TOLL TAX GJ32T5155	58,216	106,163
TRIP EXPS GJ32T5155	382,330	340,700
TYRE EXPS GJ32T5155	494,850	191,900

GJ32T5255 EXPENSES

DISEL GJ32T5255	2,290,263	1,660,320
DRIVER WAGES ALLOWANCE	19,000	55,000
INSURANCE GJ32T5255	78,725	74,670
OIL EXPS GJ32T5255	17,316	7,176
REPAIRING GJ32T5255	160,685	73,495
RTO EXPS GJ32T5255	8,650	632
TOLL TAX GJ32T5255	16,714	98,836
TRIP EXPS GJ32T5255	95,152	378,700
TYRE EXPS GJ32T5255	293,000	253,750

GJ32T5355 EXPENSES

DISEL GJ32T5355	2,201,568	1,640,475
DRIVER WAGES ALLOWANCE	17,000	54,000
INSURANCE GJ32T5355	78,727	74,670
OIL EXPS GJ32T5355	18,024	7,176
REPAIRING GJ32T5355	189,583	105,762
RTO EXPS GJ32T5355	5,200	632
TOLL TAX GJ32T5355	35,580	107,562
TRIP EXPS GJ32T5355	375,700	357,300
TYRE EXPS GJ32T5355	411,050	167,350

GJ32T5455 EXPENSES

DISEL GJ32T5455	2,097,189	1,547,101
DRIVER WAGES ALLOWANCE	17,000	54,000
INSURANCE GJ32T5455	77,000	99,017
OIL EXPS GJ32T5455	14,636	7,176
REPAIRING GJ32T5455	178,945	84,770
RTO EXPS GJ32T5455	17,500	1,132
TOLL TAX GJ32T5455	54,042	115,940
TRIP EXPS GJ32T5455	367,430	311,400
TYRE EXPS GJ32T5455	424,000	255,500

GJ32T5515 EXPENSES

DISEL GJ32T5515	1,537,693	2,421,319
DRIVER WAGES ALLOWANCE	25,000	95,000
INSURANCE GJ32T5515	-	78,422
OIL EXPS GJ32T5515	15,286	7,596
REPAIRING GJ32T5515	143,769	107,137
RTO EXPS GJ32T5515	36,300	132
TOLL TAX GJ32T5515	11,395	9,580
TRIP EXPS GJ32T5515	341,230	615,586
TYRE EXPS GJ32T5515	221,600	419,700

GJ32T5525 EXPENSES

DISEL GJ32T5525	1,486,429	2,156,192
DRIVER WAGES ALLOWANCE	22,000	83,000
INSURANCE GJ32T5525	-	78,422
OIL EXPS GJ32T5525	15,720	6,716
REPAIRING GJ32T5525	195,395	147,473
RTO EXPS GJ32T5525	31,800	132
TOLL TAX GJ32T5525	20,650	19,358
TRIP EXPS GJ32T5525	311,800	525,950
TYRE EXPS GJ32T5525	172,800	381,300

GJ32T5535 EXPENSES

DISEL GJ32T5535	1,494,045	2,356,293
DRIVER WAGES ALLOWANCE	28,000	93,500
INSURANCE GJ32T5535	-	78,422
OIL EXPS GJ32T5535	16,696	6,716
REPAIRING GJ32T5535	196,268	158,223
RTO EXPS GJ32T5535	46,000	1,432
TOLL TAX GJ32T5535	13,416	11,354
TRIP EXPS GJ32T5535	317,650	566,346
TYRE EXPS GJ32T5535	173,000	253,250

GJ32T5545 EXPENSES

DISEL GJ32T5545	2,277,875	1,569,043
DRIVER WAGES ALLOWANCE	18,000	54,000
INSURANCE GJ32T5545	77,000	99,017
OIL EXPS GJ32T5545	15,876	9,116
REPAIRING GJ32T5545	208,247	78,207
RTO EXPS GJ32T5545	5,000	132
TOLL TAX GJ32T5545	36,259	111,736
TRIP EXPS GJ32T5545	397,750	342,400
TYRE EXPS GJ32T5545	455,100	402,050

GJ32T5565 EXPENSES

DISEL GJ32T5565	2,292,105	1,812,547
DRIVER WAGES ALLOWANCE	18,000	60,000
INSURANCE GJ32T5565	78,524	73,348
OIL EXPS GJ32T5565	21,076	6,946
REPAIRING GJ32T5565	143,257	39,610
RTO EXPS GJ32T5565	6,716	500
TOLL TAX GJ32T5565	34,230	116,771
TRIP EXPS GJ32T5565	399,350	387,350
TYRE EXPS GJ32T5565	294,500	254,900

GJ32T5575 EXPENSES

DISEL GJ32T5575	2,276,701	1,769,534
DRIVER WAGES ALLOWANCE	19,000	61,000
INSURANCE GJ32T5575	78,524	73,348
OIL EXPS GJ32T5575	19,446	6,716
REPAIRING GJ32T5575	115,391	43,385
RTO EXPS GJ32T5575	6,716	500
TOLL TAX GJ32T5575	61,014	145,691
TRIP EXPS GJ32T5575	400,400	398,350
TYRE EXPS GJ32T5575	270,550	254,800

GJ32T5585 EXPENSES

DISEL GJ32T5585	2,319,263	1,755,062
DRIVER WAGES ALLOWANCE	18,000	57,000
INSURANCE GJ32T5585	78,524	73,348
OIL EXPS GJ32T5585	20,606	6,946
REPAIRING GJ32T5585	116,180	28,876
RTO EXPS GJ32T5585	14,516	600
TOLL TAX GJ32T5585	44,082	110,287
TRIP EXPS GJ32T5585	420,750	379,700
TYRE EXPS GJ32T5585	296,750	255,800

GJ32T5595 EXPENSES

DISEL GJ32T5595	2,105,526	1,628,398
DRIVER WAGES ALLOWANCE	16,000	55,000
INSURANCE GJ32T5595	78,524	73,348
OIL EXPS GJ32T5595	20,606	6,716
REPAIRING GJ32T5595	164,548	134,906
RTO EXPS GJ32T5595	20,516	600
TOLL TAX GJ32T5595	54,633	71,982
TRIP EXPS GJ32T5595	375,700	349,400
TYRE EXPS GJ32T5595	275,450	258,200

For, PATEL SONI SHAH & CO.
Chartered Accountants



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GJ32T5755 EXPENSES

DISEL GJ32T5755	2,228,093	1,602,031
DRIVER WAGES ALLOWANCE	18,000	53,000
INSURANCE GJ32T5755	78,524	73,348
OIL EXPS GJ32T5755	20,156	6,947
REPAIRING GJ32T5755	113,893	53,223
RTO EXPS GJ32T5755	6,716	600
TOLL TAX GJ32T5755	50,841	115,097
TRIP EXPS GJ32T5755	403,500	323,350
TYRE EXPS GJ32T5755	271,950	277,850

GJ32T9455 EXPENSES

DISEL GJ32T9455	1,730,638	2,283,907
DRIVER WAGES ALLOWANCE	29,000	87,000
INSURANCE GJ32T9455	-	78,422
OIL EXPS GJ32T9455	14,866	7,637
REPAIRING GJ32T9455	123,645	205,682
RTO EXPS GJ32T9455	36,600	232
TOLL TAX GJ32T9455	23,925	10,654
TRIP EXPS GJ32T9455	390,200	563,120
TYRE EXPS GJ32T9455	259,700	427,400

GJ32T9555 EXPENSES

DISEL GJ32T9555	1,163,397	2,406,068
DRIVER WAGES ALLOWANCE	22,000	96,000
INSURANCE GJ32T9555	-	78,422
OIL EXPS GJ32T9555	12,520	7,457
REPAIRING GJ32T9555	356,126	130,194
RTO EXPS GJ32T9555	48,050	232
TOLL TAX GJ32T9555	11,515	36,615
TRIP EXPS GJ32T9555	246,600	630,750
TYRE EXPS GJ32T9555	213,500	398,100

JCB Expenses

DISEL	732,090	-
DRIVER WAGES ALLOWANCE	44,090	-
REPAIRING	30,421	-

Transport Expenses - Nigam

7,062,207

TOTAL ₹ 79,882,707 70,386,373

For, PATEL SONI SHAH & CO.
Chartered Accountantsलक्ष्मी रोडवेज
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6. SCHEDULE OF OFFICE EXPS

	C.Y. ₹	P.Y. ₹
Audit & Consulting Fess	41,800	33,800
Bank Charges	20,962	33,830
Car Expenses	169,254	-
Chemical Expenses	-	33,000
Donation	-	5,100
Loan Processing Charges	255,874	14,256
Printing & Stationary	-	200
Courier Charges	-	630
Electrical Expenses	2,300	12,620
Diesel	-	-
Duster Exps.	-	-
Godown Rent Exps.Ambuja	12,300	10,400
Let Pay Tyre Intrest	-	-
Mobile Exps.	19,560	27,336
New Petrolpump Exps.	-	-
Office Exps.	2,600	74,466
SHORTEGE & DAMEGE	492,806	243,199
Staff & Extra Driver Salary Exps	365,000	419,425
Tractor 2332	-	77,019
Tractor 4545	-	99,404
Truck Journal Exps.	24,111	24,166
Vehical Fuel Exps.	87,618	82,506
Tender Fees	1,023,600	33,540
General Repair Maintainance	695	-
Vehical Rep & Men Exps.	15,520	11,620
Insurance	-	34,800
Interest on Loan	3,611,069	4,206,942
TOTAL ₹	6,145,069	5,478,259

For, PATEL SONTI SHAH & CO.
Chartered Accountants



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FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
MUKESHBHAI DHIRUBHAI MORI
01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH
PAN **AKOPM2444G**

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 01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH and Nil Branches

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any

1) we have verified the expenditure debited to profit & loss Account only from the available vouchers only

2) The Audit is conducted on test Check basis of A) posting Checking B) Totaling Checking C) Vouching D) Sales & Purchase Bill

3) Following Item Remained Unverified In Absence of Documentary Evidence & Information At the time of Audit.
A) Credit Receipt from Debtors & payments To the Creditors B) Confirmation from Debtors Creditors Regarding The Account with Assesse.

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2022; and

(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For PATEL SONI SHAH & CO
Chartered Accountants
(Firm Regn No.: 0127904W)



(Handwritten signature)

(HARESHKUMAR NARANBHAI VALA)

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	MUKESHBHAI DHIRUBHAI MORI			
02	Address	01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH			
03	Permanent Account Number (PAN)	AKOPM2444G			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	GUJARAT		24AKOPM2444G1Z5	
05	Status	Individual			
06	Previous year	from 1-APR-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

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		
		TRANSPORT & LOGISTICS SERVICES		Other Transport and Logistics services n.e.c	11015		
		b)	If there is any change in the nature of business or profession, the particulars of such change.				
		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				
		b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	01, AT PIPALI, PIPALI, GIR SOMNATH, KODINAR, GUJARAT, 362720, INDIA			Cash Book, Bank Book, Journal, Ledger (Computerized)
		c)	List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Journal, Ledger			



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12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No
	Section	Amount	Remarks if any:	
13	a) Method of accounting employed in the previous year			Mercantile system
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No
	e) If answer to (d) above is in the affirmative, give details of such adjustments			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
				Remarks if any:
	f) Disclosure as per ICDS			As Per Annexure "A"
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:			No



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)?
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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 "B"				
	a) Description of asset/block of assets.											
	b) Rate of depreciation.											
	c) Actual cost or written down value, as the case may be.											
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
	cc) Adjusted written down value											
	d) Additions/deductions during the year with dates, in the case of any addition of an asset, date put to use; including adjustment on account of :-											
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
	ii) change in rate of exchange of currency, and											
	iii) Subsidy or grant or reimbursement, by whatever name called.											
	e) Depreciation allowable.											
	f) Written down value at the end of the year.											

19	Amounts admissible under sections			
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]		Nil		
	Description	Amount	Remarks if any:		
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil		
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

21	a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.				
	1	expenditure of capital nature:	Nil		
		Particulars	Amount in Rs.	Remarks if any:	
	2	expenditure of personal nature:	Nil		
		Particulars	Amount in Rs.	Remarks if any:	
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party:	Nil		
		Particulars	Amount in Rs.	Remarks if any:	
	4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil		
		Particulars	Amount in Rs.	Remarks if any:	



5	Expenditure incurred at clubs being cost for club services and facilities used	Nil	
	Particulars	Amount in Rs.	Remarks if any
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any.
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any.

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)																
A Details of payment on which tax is not deducted:										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	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	Remarks if any:		



B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	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:
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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	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
-----------------	-------------------	-------------------	------------------	------------	---------	----------------	----------------	----------	--------------------------	------------------	-------------	-------	-----------------

viii 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). Nil

f) any sum paid by the assessee as an employer not allowable under section 40A(9). Nil

g) particulars of any liability of a contingent nature. Nil

Nature of Liability	Amount	Remarks if any:
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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)(ii). Nil



22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006						Nil	
23	Particulars of payments made to persons specified under section 40A(2)(b).						Nil	
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC						Nil	
	Section	Description	Amount	Remarks if any:				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						Nil	
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which-							
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
	a) paid during the previous year:						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):						Nil	
	Nature of Liability		Amount	Remarks if any:		Section		
	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	
	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)(viii), if yes, please furnish the details of the same.						NA	
	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
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.						NA	
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:	



29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56											NA				
		Nature of Income					Amount					Remarks if any:					
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56											NA				
		Nature of Income					Amount					Remarks if any:					
30	Details of any amount borrowed on handi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]											No					
	Name of the person from whom amount borrowed or repaid on handi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?											NA				
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:						
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B											NA				
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:								
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)											NA				
		Nature of the impermissible avoidance arrangement					Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement					Remarks if any:					



31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		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.
		Vamitaben Mori	Kodinar		600000	No	1491850	Cheque	Account payee cheque
	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	

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Mishra



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
Vanitaben Mori	Kodinar		250000	1491850	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.						NA				
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.						No				
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.						No				
	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						NA				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										
	Section						Amount				
	80C						150000				
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:							No			
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
	1	2	3	4	5	6	7	8	9	10	11
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details:							NA			
	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	Remarks if any:				
	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:							NA			



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

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

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

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield.	*shortage / excess, if any.
NA									

B Finished products :

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

C By products :

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

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2

NA

Amount Received(in Rs)	Date of receipt	Remarks if any.

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

NA

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

No

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

No

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	94445852		85959630	
Gross profit/turnover	94445852	0	85959630	0
Net profit/turnover	1189273	1.26	852458	1
Stock-in-trade/turnover	94445852	0	85959630	0
Material consumed/finished goods produced				

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



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Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No 61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/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

For PATEL SONI SHAH & CO
Chartered Accountants
(Firm Regn No.: 0127904W)



(Handwritten signature)

(HARESHKUMAR NARANBHAI VALA)

Place :VADODARA
Date : 10/09/2022
UDIN : 22135839ARRHSL2090

Membership No: 135839

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MUKESHBHAI DHIRUBHAI MORI
Annexure "B"

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 year assessment 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	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
DUSTER 8585	15%	3,73,096	0	0	3,73,096	0	0	0	0	0	55,964	3,17,132
HONDA BIKE	15%	18,618	0	0	18,618	0	0	0	0	0	2,793	15,825
LAPTOP	40%	611	0	0	611	0	0	0	0	0	244	367
MOBILE	15%	12,589	0	0	12,589	0	0	0	0	0	1,888	10,701
MAHINDRA BALKUR	30%	55,39,735	0	0	55,39,735	0	0	0	0	0	16,61,921	38,77,814
New Open Truck	30%	43,24,666	0	0	43,24,666	0	0	0	0	0	12,97,400	30,27,266
TANKER	30%	22,96,768	0	0	22,96,768	0	0	0	0	0	6,89,030	16,07,738
TRACTOR	30%	62,104	0	0	62,104	0	0	0	0	0	18,631	43,473
Creta	15%	12,88,014	0	0	12,88,014	0	0	0	0	0	1,93,202	10,94,812
TATA LPT	30%	1,20,90,307	0	0	1,20,90,307	0	0	0	0	0	36,27,092	84,63,215
Total		2,60,06,508	0	0	2,60,06,508	0	0	0	0	0	75,48,165	1,84,58,343



Mukeshbhai Dhirubhai Mori

Annexure "A"

13 (f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
ICDS II - Valuation of Inventories	NA
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 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.



વપરાદી સેવકો
 (મજબૂત)
 વા.સ.



Audit Report

BHAVANI ROADWAYS
(PROP. MUKESHBHAI DHIRUBHAI MORI)

TAX AUDIT


P.Y 2022-2023

A.Y 2023-24

PATEL SONI SHAH & Co.

Chartered Accountants

- **Rajkot** : Office No. 901-902, Shilp Tower, Tagore Road, Rajkot-360 002. Tel. : 0281-2480248, Mob. : 76988 80248 ●
- **Morbi** : Krishna Complex, 1st. Floor, 5/6-Lati Plot Main Road, Morbi-363 641. Tel. : 02822-228888, Mob. : 76008 80808 ●
- **Junagadh** : Office No. 302, 3rd. Floor, Indralok Arcade, Talav Gate, Junagadh-362 001. Tel. : 0285-2622064 ●
- **Vadodara** : B-301, Sahyog Atrium, Haribhakti Extension, Malhar Point Junction, O P Road, Vadodara-390 007. Tel. : 0265-2324250 ●
- **Kodinar** : Office No. 147, 1st. Floor, Marketing Yard Building, Opp. Madhav Mega Mall, Kodinar-362 720. Tel. : 84693 05272 ●

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2023-24
PAN	AKOPM2444G		
Name	MUKESHBHAI DHIRUBHAI MORI		
Address	01,AT PIPALI , PIPALI, KODINAR . GIR SOMNATH , 11-Gujarat, 91-INDIA, 362720		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	270363391190923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	48,45,320
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	48,45,320
	Net tax payable	5	13,70,768
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	13,70,768
	Taxes Paid	8	24,19,515
	(+) Tax Payable /(-) Refundable (7-B)	9	(-) 10,48,750
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
	This return has been digitally signed by <u>MUKESHBHAI DHIRUBHAI MORI</u> in the capacity of <u>Self</u> having PAN <u>AKOPM2444G</u> from IP address <u>103.59.56.76</u> on <u>19-Sep-2023 10:50:21</u> DSC S.No & Issuer <u>4492822</u> & <u>486018296375CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>		
System Generated Barcode/QR Code	 AKOPM2444G0327036339119092364d7f34bc20606e2dc8f447682b20b00f9fe86b1		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Name of Assessee	MUKESHBHAI DHIRUBHAI MORI		
Father's Name	DHIRUBHAI MORI		
Address	BHAVANI ROAD WAYS,01,AT PIPALI,PIPALI,KODINAR,GIR SOMNATH,GUJARAT,362720		
Status	Individual	Assessment Year	2023-2024
Ward	ITO WD 4, JND VERAVAL	Year Ended	31.3.2023
PAN	AKOPM2444G	Date of Birth	01/06/1973
Residential Status	Resident	Gender	Male
Nature of Business	TRANSPORT and LOGISTICS SERVICES-Freight transport by road(11008)		
A.O. Code	GUJ-W-211-04		
GSTIN No.	24AKOPM2444G1Z6		
Filing Status	Original		
Last Year Return Filed u/s	Normal		
Aadhaar No:	306785362509	Mobile No Linked with Aadhaar:	
Bank Name	Dena Bank, KODINAR,AZAD CHOWK,KODINAR - 362 720, A/C NO:039211002271 ,Type: Current ,IFSC: BKDN0320392		
Tele:	Mob:9824281751		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D) 4980949

BHAVANI ROAD WAYS

Profit as per Profit and Loss a/c		5021065
<u>Add:</u>		
Depreciation Debited in P&L A/c		16442314
Total		<u>21463379</u>
<u>Less:</u>		
Interest Income	40116	
Depreciation as per Chart u/s 32	<u>16442314</u>	
		<u>16482430</u>
		<u>4980949</u>

Income from Other Sources (Chapter IV F)

40116

Interest From Saving Bank A/c		741
Interest From IT Refund		39375
		<u>40116</u>

Gross Total Income

5021065

Less: Deductions (Chapter VI-A)

u/s 80C		
L.I.P.	506501	
Tuition Fee	<u>278000</u>	
Total	784501	
		150000
u/s 80TTA (Interest From Saving Bank Account.)		741
u/s 80D		
Own Family Medical Insurance Premium	30656	

Total Payment Rs.	30656	25000	<u>175741</u>
Total Income			4845324
Round off u/s 288 A			4845320
Agriculture Income			207800
Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.			

Gross Tax Payable	1328436
Rebate Agriculture Income	10390
Tax Due	<u>1318046</u>
Health & Education Cess (HEC) @ 4.00%	<u>52722</u>
	1370768
T.D.S./T.C.S	<u>2419515</u>
	-1048747
Refundable (Round off u/s 288B)	1048750

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

Non-Salary(as per Annexure)	1567312
T.C.S.(as per Annexure)	852203
Due Date for filing of Return October 31, 2023	

Details of Depreciation BHAVANI ROAD WAYS

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
DUSTER 8585	15%	317132	0	0	317132	0	0	317132	47570	269562
LAPTOP	40%	367	0	38500	38867	0	0	38867	7847	31020
MOBILE	15%	103201	0	0	103201	0	0	103201	15480	87721
MAHINDRA BALKUR	30%	3877814	0	0	3877814	0	0	3877814	1163344	2714470
TANKER	30%	1607738	0	0	1607738	0	0	1607738	482321	1125417
TRACTOR	30%	43473	0	0	43473	0	0	43473	13042	30431
Creta	15%	1094812	0	0	1094812	0	0	1094812	164222	930590
HONDA BIKE	15%	15825	0	0	15825	0	0	15825	2374	13451
New Open Truck	30%	3027266	0	0	3027266	0	0	3027266	908180	2119086
TATA LPT	30%	18703864	2370831	0	43412182	2420080	0	40982102	12297631	28694471
JCB Breaker	30%	588650	0	0	588650	0	0	588650	170585	398065
LED TV	15%	22662	0	0	22662	0	0	22662	3398	19263
NEW JCB	30%	2739465	0	0	2739465	0	0	2739465	821840	1917625
Toyota Fortuner Car	15%	0	0	4157432	4157432	0	0	4157432	311807	3845625
A C	15%	0	73400	0	73400	0	0	73400	11010	62390
Printer	15%	0	0	13800	13800	0	0	13800	1035	12765
Honda Shine	15%	0	92000	0	92000	0	0	92000	13800	78200
Hero Splander	15%	0	0	90900	90900	0	0	90900	6818	84082
Total		33122289	2387371	4300632	61296619	2420080	0	58876538	16442316	42434224

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Dena Bank	KODINAR,AZAD CHOWK,KODINAR - 362 720	039211002271		BKDN0320392	Current(Primary)
2	BANK OF BARODA		12170100002044		BARB00EVLIX	
3	JDCC BANK		4131700000284		HDFC0CJCC8L	

NAME OF ASSESSEE : MUKESHBHAI DHIRUBHAI MORI A.Y. 2023-2024 PAN : AKOPM2444G Code :0001

4	STATE BANK OF INDIA	35617162522	SBIN0010988
5	HDFC BANK	50200022125244	HDFC0004196
6	HDFC BANK	50200018109962	HDFC0004196

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24AKOPM2444G1Z6	122582762
	TOTAL	122582762

Details of T.D.S. on Non-Salary(26 AS Import Date:11 Sep 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	BANK OF BARODA-OSHIWARA LINK RD	MUMB21306F	26000	26000
2	GUJARAT STATE CIVIL SUPPLY CORPORATION LTD.	RKTG00429C	383826	383826
3	GUJARAT STATE SUPPLIES CORP LTD	AHMG01949D	16828	16828
4	HINDUSTAN PETROLEUM CORPORATION LIMITED	MUMH09973F	1600	1600
5	HINDUSTAN PETROLEUM CORPORATION LTD.	MUMH07057B	600	600
6	INDIAN OIL CORPORATION LIMITED	MUMI00328G	14950	14950
7	K V BARAD INFRASTRUCTURE	RKTK02538C	441	441
8	RAJMOTI ROADMOVERS	RKTR01149B	864960	864960
9	SHIVAM ENTERPRISE	RKTS16831B	692	692
10	SRI BALAJI TRANSPORT	BPLS25875D	46743	46743
11	ULTRATECH CEMENT LIMITED	BPLU01436B	129811	129811
12	ULTRATECH CEMENT LIMITED	DELU03847E	42234	42234
13	ULTRATECH CEMENT LIMITED	NSKU01526A	38927	38927
	TOTAL		1567312	1567312

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	8192	122993461	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :122993461	820
Business	194C	132766219	as above	as above	1518068
Business	194R	224318	as above	as above	22424
NA	194N	1300000			26000
	Total	134298729	122993461		1567312

Details of T.C.S.(26 AS Import Date:11 Sep 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	AMARSINH BHOGABHAI SOLANKI	RKTA04198F	20983	20983
2	INFINILM MOTORS PVT LTD	AHMI00051C	37420	37420
3	JITENDRA AUTOMOBILES	RKTJ03811D	793800	793800
	TOTAL		852203	852203


Signature

(MUKESHBHAI DHIRUBHAI MORI)

CompuTax : 0001 [MUKESHBHAI DHIRUBHAI MORI]



FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of
MUKESHBHAI DHIRUBHAI MORI
01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH
PAN **AKOPM2444G**

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 01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any

1) we have verified the expenditure debited to profit & loss Account only from the available vouchers only.

2) The Audit is conducted on test Check basis of A) posting Checking B) Totaling Checking C) Vouching D) Sales & Purchase Bill

3) Following Item Remained Unverified In Absence of Documentary Evidence & Information At the time of Audit.
A) Credit Receipt from Debtors & payments To the Creditors B) Confirmation from Debtors Creditors Regarding The Account with Assesee..

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and

(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For PATEL SONI SHAH & CO
Chartered Accountants
(Firm Regn No.: 0127904W)



(HARESHKUMAR NARANBHAI VALA)

Place :Kodinar
Date : 16/09/2023
UDIN : 23135839BGWGVZ4613

Membership No: 135639

BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Balance Sheet as at 31st March, 2023

Sch	As at 31st March, 2023 Amount (₹)	As at 31st March, 2022 Amount (₹)
SOURCES OF FUNDS		
Proprietor's Capital	1,10,23,827	67,97,970
Loan funds:		
Secured Loans	15,45,16,705	5,53,29,025
Unsecured Loans	62,80,549	28,36,809
Current Liabilities and Provisions		
Trade Creditors	1,14,39,109	1,20,64,863
Payable for Capital Goods	46,35,798	
TOTAL	18,78,95,989	7,70,28,667
APPLICATION OF FUNDS		
Net Block	12,64,98,422	4,27,38,312
Investment	1,12,72,077	44,57,047
Current Assets, Loans & Advances		
Loans & Advances	1,74,51,758	89,06,995
Advance for Land	16,50,000	16,50,000
Sundry Debtors	57,74,519	39,72,193
Deposit	21,85,000	1,85,000
GST Credit	1,48,15,115	-
TDS & TCS	34,41,217	24,33,885
Cash & Bank Balance	48,07,881	1,26,85,234
TOTAL	5,01,25,490	2,98,33,307
TOTAL	18,78,95,989	7,70,28,667

The Schedules referred to above form an integral part of the Balance Sheet
As per our Report of even date attached

For, PATEL SONI SHAH & CO.
Chartered Accountants

CA HARESH N VALA (Partner)
M.No. 135839
KODINAR: 16/09/2023



UDIN: 23135839BGWGVZ4613

FOR BHAVANI ROADWAYS
ભવાની રોડવેજ

MUKESHBHAI D. MORI

KODINAR: 16/09/2023

**BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI**

Schedule forming part of Balance Sheet as on 31/03/2023

1. SCHEDULE OF SECURED LOANS

	C.Y. ₹	L.Y. ₹
Axis Bank Loan A/c.	66	1,63,879
Axis Bank Bulker Body Loan	11,37,263	19,64,082
Axis Bank Bulker Loan	52,02,000	-
Axis Bank Loan CVR008708719327	52,02,000	-
Axis Bank Loan CVR008708719333	52,02,000	-
Axis Bank Loan CVR8708719338	52,02,000	-
Axis Bank Loan CVR8708719340	-	-
HDFC Bulker Body Loan A/c.		85,665
Hdfc Bulker Body Loan Acc:83051273 (GJ32T 5545)		85,665
Hdfc Bulker Body Loan Acc :83051286 (GJ32T 5455)		1,03,514
Hdfc Bulker Body Loan Acc:83077241 (GJ32T 5155)	640	1,03,514
Hdfc Bulker Body Loan Acc:83077435 (GJ32T 5255)	640	1,03,514
Hdfc Bulker Body Loan Acc:83077437 (GJ32T 5355)		-
HDFC Bulker Loan		3,71,394
Hdfc Bulker Loan 83051219 (GJ32T 5455)		3,71,394
Hdfc Bulker Loan 83051238 (GJ32T 5545)		4,48,771
Hdfc Bulker Loan 83077235 (GJ32T 5155)		4,48,771
Hdfc Bulker Loan 83077305 (GJ32T 5255)		4,48,771
Hdfc Bulker Loan 83077430 (GJ32T 5355)		4,48,771
Hdfc New5 Bulker Loan		-
Hdfc New5 Bulker Loan Acc.86471570 (9595)	34,85,068	-
Hdfc New5 Bulker Loan Acc.86471614 (8585)	34,85,068	-
Hdfc New5 Bulker Loan Acc.86471627 (7575)	34,85,068	-
Hdfc New5 Bulker Loan Acc.86471645 (3535)	34,85,068	-
Hdfc New5 Bulker Loan Acc.86471663 (1515)	34,85,068	-
HDFC Tata Signa Loan		-
HDFC Signa Loan - 1	54,11,762	-
HDFC Signa Loan - 2	54,11,762	-
HDFC Signa Loan - 3	54,11,762	-
HDFC Signa Loan - 4	54,11,762	-
HDFC Signa Loan - 5	54,11,762	-
HDFC Signa Loan - 6	54,11,762	-
HDFC Signa Loan - 7	54,11,762	-
Mahindra & Mahindra Tata Signa Loan		-
Mahindra & Mahindra Tata Signa 5530-1	49,00,000	-
Mahindra & Mahindra Tata Signa 5530-2	49,00,000	-
Mahindra & Mahindra Tata Signa 5530-3	49,00,000	-
Mahindra & Mahindra Tata Signa 5530-4	49,00,000	-
Mahindra & Mahindra Tata Signa 5530-5	49,00,000	-
HDFC New 5 Bulker Body Loan		-
Hdfc New5 Bulker Body Loan Acc 86599032 (V9595)	3,64,619	-
Hdfc New5 Bulker Body Loan Acc 86599035 (V8585)	3,64,619	-
Hdfc New5 Bulker Body Loan Acc 86599039 (V7575)	3,64,619	-
Hdfc New5 Bulker Body Loan Acc 86599047 (V3535)	3,64,619	-
Hdfc New5 Bulker Body Loan Acc 86599050 (V1515)	3,64,619	-
Tata Motor Finance Ltd Truck Loan New		46,00,000
Tata Motor Finance Ltd Acc No:5004319611	36,58,445	46,00,000
Tata Motor Finance Ltd Acc No:5004319609	36,58,445	46,00,000
Tata Motor Finance Ltd Acc No:5004319607	36,58,445	46,00,000
Tata Motor Finance Ltd Acc No:5004319653	36,58,445	46,00,000
Tata Motor Finance Ltd Acc No:5004319605	36,58,445	46,00,000
Tata Motor Bulker Body Loan A/c.		1,52,145
Tata Motor Bulker Body Loan 5003261274 (5565)	2,607	1,52,145
Tata Motor Bulker Body Loan 5003261276 (5575)	2,607	1,52,145
Tata Motor Bulker Body Loan 5003261278 (5585)	2,607	1,52,145
Tata Motor Bulker Body Loan 5003261280 (5595)	2,607	1,52,145
Tata Motor Bulker Body Loan 5003261282 (5755)	2,607	1,52,145
Tata Finance New5 Open Truck Body Loan		-
Tata Finance New5 Open Body (V5515) Acc.5004331935	1,16,543	-
Tata Finance New5 Open Body (V5525) Acc.5004331937	1,16,543	-
Tata Finance New5 Open Body (V5535) Acc.5004331939	1,16,543	-
Tata Finance New5 Open Body (V5545) Acc.5004331941	1,16,543	-
Tata Finance New5 Open Body (V5565) Acc.5004331943	1,16,543	-
Tata Motor Bulker Loan A/c.		20,28,061
Tata Motor Bulker Loan 5003240400 (5565)	11,33,163	20,28,061
Tata Motor Bulker Loan 5003240402 (5575)	11,33,163	20,28,061
Tata Motor Bulker Loan 5003240404 (5585)	11,33,162	20,28,061
Tata Motor Bulker Loan 5003240406 (5595)	11,33,162	20,28,061
Tata Motor Bulker Loan 5003240408 (5755)	11,33,302	20,27,982
HDFC Business Loan		5,11,791
New Business Loan		6,07,565
HDFC Covi-19 Loan	14,55,685	25,17,210
HDFC Fortuner Loan	37,48,495	-
JCB Breaker Loan	3,78,193	5,39,088
JCB Loan	19,48,641	27,77,670
Creta Car Loan		2,35,367
Bank of Baroda OD	1,42,32,138	69,33,318
LIC Loan	9,20,852	10,23,102
Personal Loan	3,82,918	-
SBI Agriculture CC	13,20,732	15,50,500
HDFC Bank Acc.No.50200046351120	(2,253)	33,519
HDFC BANK CC	20,00,000	-
KODINA TOTAL ₹	15,45,16,705	5,53,29,025

For, PATEL SONI SHAH & CO.
Chartered Accountants



2. SCHEDULE OF FIXED ASSETS

Particulars	%	Op. Bal	Addition		Sales	Dep.	Cl. Bal
			Before 3/10	After 3/10			
			2,19,115	-	-	-	2,19,115
12 Vigna Fram Bhokheswar	0%	-	-	-	-	-	53,500
Land Survey No.158/p1	0%	53,500	-	-	-	-	87,850
Land Survey No.160	0%	87,850	-	-	-	-	71,13,903
Mahadev 2 Plot	0%	71,13,903	-	-	-	-	5,85,000
N A Land Survey No.164	0%	5,85,000	-	-	-	-	5,44,750
Plot & Residence Building	0%	5,44,750	-	-	-	-	4,67,333
Raj Complex Shop No. 5	0%	-	4,67,333	-	-	-	13,75,649
Zin Plot	0%	-	13,75,649	-	-	-	47,570
Duster-8585	15%	3,17,130	-	-	-	1,64,222	9,30,590
Creta Car	15%	10,94,812	-	-	-	3,11,807	38,45,625
Toyota Fortuner Car	15%	-	-	41,57,432	-	2,374	13,451
Honda Bike	15%	15,825	-	-	-	7,847	31,020
Laptop Computer	40%	367	-	38,500	-	11,63,344	27,14,470
Mahindra Balkur	30%	38,77,815	-	-	-	15,480	87,721
Mobile Instrument	15%	1,03,201	-	-	-	3,399	19,263
LED TV	15%	22,663	-	-	-	9,08,180	21,19,087
New Open Truck	30%	30,27,267	-	-	-	1,22,97,631	2,86,94,471
Tata LPT Truck	30%	2,09,34,904	2,24,77,278	-	24,20,080	4,82,321	11,25,416
TANKER	30%	16,07,738	-	-	-	13,042	30,431
TRACTOR	30%	43,473	-	-	-	1,70,595	3,98,055
JCB Breaker	30%	5,68,650	-	-	-	8,21,840	19,17,626
JCB	30%	27,39,465	-	-	-	11,010	62,390
Air Condition	15%	-	73,400	-	-	1,035	12,765
Printer	15%	-	-	13,800	-	13,800	78,200
Shine Honda	15%	-	92,000	-	-	6,818	84,083
Spender Super	15%	-	-	90,900	-	-	7,36,17,097
TATA Signa 5530	-	-	-	7,36,17,097	-	-	-
TOTAL ₹		4,27,38,312	2,47,04,774	7,79,17,729	24,20,080	1,64,42,314	12,64,98,422

3. SCHEDULE OF INVESTMENT

	C.Y. ₹	L.Y. ₹
Investment in Partnership Firm	39,39,355	44,57,047
Investment in Divine Life Care Pvt. Ltd.	48,12,500	-
Investment in LIC	25,20,222	-
TOTAL ₹	1,12,72,077	44,57,047

4. SCHEDULE OF CASH & BANK BALANCE

	C.Y. ₹	L.Y. ₹
Cash in Hand	7,86,600	14,25,556
Bank of Baroda 2044	56,746	2,37,446
Bhavani Industries BOB 1788	2,05,829	-
Dena Bank Acc.9580020000323	2,18,164	-
Dena Bank Acc.039211002271	-	61,28,390
HDFC Bank Acc.No.50200022125244	21,74,524	13,40,439
HPCL DRIVE TRACK -NET ACC	83,036	2,23,000
ICICI Toll A/c	28,491	(17,449)
Wheelseye Technology Toll Account	17,503	(3,658)
Inds. Hdfc Account 50200018109962	16,204	4,551
IDC DRIVE TRACK -NET ACC.	(15,36,147)	3,83,105
J.D.C.C.Bank Acc-413170000284	6,035	6,035
RD Bank Acc.	20,000	20,000
SBI Acc.35617162522	27,30,896	29,37,820
TOTAL ₹	48,07,881	1,26,85,235

For, PATEL SONI SHAH & CO.
Chartered Accountants



BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Profit and Loss Account for the year ended 31st March, 2023

	sch	Year Ending 31-Mar-2023 Amount (₹)	Year Ending 31-Mar-2022 Amount (₹)
Income			
Transportation Income		10,86,99,752	8,47,94,862
Nigam Freight Income		1,38,83,010	96,50,990
Other Income	5	4,10,699	12,18,566
Total		12,29,93,461	9,56,64,418
Expenditure			
Direct Expenses	6	9,30,15,641	8,03,75,513
Indirect Expenses	7	85,14,441	56,52,263
Depreciation		1,64,42,314	84,47,370
Total		11,79,72,396	9,44,75,145
Net Profit carried to Capital Account		50,21,065	11,89,273

The Schedules referred to above form an integral part of the Profit and Loss Account.
As per our Report of even date attached

For, PATEL SONI SHAH & CO.
Chartered Accountants



CA HARESH N VALA (Partner)
M.No. 135839
KODINAR: 16/09/2023



FOR BHAVANI ROADWAYS

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MUKESHBHAI D. MORI

KODINAR: 16/09/2023

UDIN: 23135839BGWGVZ4613

BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Schedule forming part of Profit & Loss Account for the period ending on 31/03/2023

5. SCHEDULE OF OTHER INCOME	C.Y. ₹	P.Y. ₹
Accident Claim	1,58,500	4,73,070
Diesel Commission	54,983	4,63,300
Interest Income	741	123
Interest on IT Refund	39,375	36,193
Old Tyre and Scrap Sales	1,57,100	2,45,880
TOTAL ₹	4,10,699	12,18,566

6. SCHEDULE OF DIRECT EXPS.	C.Y. ₹	P.Y. ₹
DIESEL EXPENSES	5,58,19,567	4,95,58,044
DRIVER WAGES & TRIP ALLOWANCE	1,15,13,129	93,42,722
FREIGHT PAID	94,14,601	70,62,207
INSURANCE EXPENSES	24,74,682	13,41,496
JCB EXPENSES	5,24,341	-
OIL EXPENSES	3,19,349	2,91,940
PARKING CHARGES	13,453	-
REPAIR & MAINTAINANCE /SPARE PARTS	47,25,116	45,67,405
RTO EXPENSES	8,73,857	6,86,556
SHORTAGE & DAMAGE	4,14,618	4,92,806
TOLL TAX	34,17,784	10,21,237
TYRE EXPENSES	35,05,144	60,11,100
TOTAL ₹	9,30,15,641	8,03,75,513

7. SCHEDULE OF OFFICE EXPS	C.Y. ₹	P.Y. ₹
Audit & Consulting Fess	40,000	41,800
Bank Charges	64,791	20,962
Car Expenses	3,14,030	1,69,254
Electrical Expenses	7,162	2,300
General Repair Maintainance	24,358	16,215
Godown Rent Exps.Ambuja	17,400	12,300
Interest on Loan	53,72,219	36,11,069
Legal & Professional Fees	40,000	-
Loan Processing Charges	8,41,005	2,55,874
Office Exps.	1,08,256	2,600
Other Misc Expenses	91,899	-
Postage & Courlier Charges	5,920	-
Printing & Stationary	308	-
Software Expenses	16,200	-
Staff & Extra Driver Salary Exps	5,21,830	3,65,000
Telephone & Mobile Expenses	34,531	19,560
Tender Fees	-	10,23,600
Truck Journal Exps.	9,28,486	24,111
Vehecal Fuel Exps.	86,045	87,618
TOTAL ₹	85,14,441	56,52,263

For, PATEL SONI SHAH & CO.
Chartered Accountants



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	MUKESHBHAI DHIRUBHAI MORI			
02	Address	01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH			
03	Permanent Account Number (PAN)	AKOPM2444G			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	GUJARAT		24AKOPM2444G1Z6	
05	Status	Individual			
06	Previous year	from 1-APR-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

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		
09	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
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	
		TRANSPORT & LOGISTICS SERVICES	Freight transport by road	11008	
	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		
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	01, AT PIPALI, PIPALI, GIR SOMNATH, KODINAR, GUJARAT, 362720, INDIA		Cash Book, Bank Book, Journal, Ledger (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Ledger		



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No		
	Section	Amount	Remarks if any:			
13	a) Method of accounting employed in the previous year			Mercantile system		
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No		
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No		
	e) If answer to (d) above is in the affirmative, give details of such adjustments					
	Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	14	f) Disclosure as per ICDS				
ICDS		Disclosure				
ICDS I - Accounting Policies		As per accounting policies & notes to financial statements				
ICDS II - Valuation of Inventories		NA				
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 IX - Borrowing Costs		As per accounting policies & notes to financial statements				
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.				
14		a) Method of valuation of closing stock employed in the previous year.				
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No		
	Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA		
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a) the items falling within the scope of section 28;			Nil		
	Description		Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil		
	Description		Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;			Nil		
	Description		Amount	Remarks if any:		
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:		No								
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										
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)(iii)]		Nil								
		Description	Amount	Remarks if any:								
b)		Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil								
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid						

21 a)		Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
1		expenditure of capital nature;		Nil								
		Particulars	Amount in Rs.	Remarks if any:								
2		expenditure of personal nature;		Nil								



	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i) as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local 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	Local Area	Post Office	State	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.														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	Local Area	Post Office	State	Amount of tax deducted	Amount of tax deposited (VI) 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	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	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	Remarks if any:			
viii 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);										Nil						
f) any sum paid by the assessee as an employer not allowable under section 40A(9);										Nil						
g) particulars of any liability of a contingent nature;										Nil						



		Nature of Liability	Amount	Remarks if any:						
	h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;		Nil						
		Particulars	Amount	Remarks if any:						
	i)	amount inadmissible under the proviso to section 36(1)(iii).		Nil						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Nil							
23	Particulars of payments made to persons specified under section 40A(2)(b).		Nil							
		Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil							
		Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil							
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was								
	a)	paid during the previous year;		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);		Nil						
		Nature of Liability	Amount	Remarks if any:		Section				
	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			
	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)(vii), if yes, please furnish the details of the same.		NA							
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:



29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.										NA						
	Name of the person from whom consideration received for issue of shares			PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:			
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA						
	Nature of Income					Amount					Remarks if any:						
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA						
	Nature of Income					Amount					Remarks if any:						
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA						
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:		
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B										NA						
	Amount(in Rs) of interest or similar nature incurred		Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)		Amount (in Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:		



30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March 2022)					No			
		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.	
		Abhubhai Varsing Rathod	Kodinar		1800000	No	1800000	No		
		Vinitaben Mori	Kodinar		1800000	No	2685590	No		
		b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		
		b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account					Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		
		b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt				



b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:				Nil			
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil			



	Name of the payer		Address of the payer				PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
	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	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil				
							Amount	Order U/S and date		
	b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					NA				
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.					No				
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No				
	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					NA				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).									
	Section					Amount				
	80C					150000				
	80D					25000				
	80TTA					741				
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10



RKTM0915 5A	194C	Payments to contractor s	0	7941973	7941973	158840	0	0	0	
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details										
Yes										
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			
RKTM091556A	26Q	31-May-2023	18-May-2023	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.			
RKTM091556A	2187			2700			24-Apr-2023			
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
Item Name		Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
NA										
b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :										
A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield:	*shortage / excess, if any.	
NA										
B Finished products :										
Item Name		Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA										
C By products :										
Item Name		Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA										
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				NA					
Amount Received(in Rs)			Date of receipt		Remarks if any:					
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				NA					
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No					
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No					
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		122582762			94445852	
Gross profit/turnover	29567121	122582762	24.12	14070339	94445852	14.90
Net profit/turnover	5021065	122582762	4.10	1189273	94445852	1.26
Stock-in-trade/turnover		122582762	0		94445852	0
Material consumed/finished goods produced						

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 issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.81 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)						No
----	---	--	--	--	--	--	----

For PATEL SONI SHAH & CO
Chartered Accountants
(Firm Regn No.: 0127904W)



(Handwritten signature)

(HARESHKUMAR NARANBHAI VALA)

Place :Kodinar
Date : 16/09/2023
UDIN : 23135839BGWGVZ4613

Membership No: 135839

MUKESHBHAI DHIRUBHAI MORI
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 depreciation (in Percentage)	Actual cost or written down values, as the case may be.	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use;		In Case of addition date put to use. In case of deduction NA	Adjustments on account of			Depreciation allowable	Written down value at the end of the year	
			A-Additions	D-Deductions		Particulars	Amount	Central value added Tax credit claimed and allowed under the Central Excise Rules, 1994 in respect of assets acquired on or after 1st March, 1944.			Change in the rate of exchange of currency, and
DUSTER 8585	15%	3,17,132					0	0	0	47,570	2,69,562
HONDA BIKE	15%	15,825					0	0	0	2,374	13,451
LAPTOP	40%	367	A	2-Feb-2023	LAPTOP	38,500	2-Feb-2023	0	0	7,847	31,020
MOBILE	15%	1,03,201					0	0	0	15,480	87,721
MAHINDRA BALKUR	30%	38,77,814					0	0	0	11,63,344	27,14,470
New Open Truck	30%	30,27,266					0	0	0	9,08,180	21,19,086
TANKER	30%	16,07,738					0	0	0	4,82,321	11,25,417
TRACTOR	30%	43,473					0	0	0	13,042	30,431
Creta	15%	10,94,812					0	0	0	1,64,222	9,30,590
TATA LPT	30%	1,97,03,864	A	22-Apr-2022	TATA LPT	2,37,08,318	22-Apr-2022	0	0	1,22,97,631	2,86,94,471
			D	05-Apr-2022	TATA LPT	24,20,080	NA			1	
LED TV	15%	22,662					0	0	0	3,399	19,263
NEW JCB	30%	27,39,465					0	0	0	8,21,840	19,17,625
JCB Breaker	30%	5,68,660					0	0	0	1,70,595	3,98,065
Toyota Fortuner Car	15%	0	A	24-Mar-2023	Toyota Fortuner Car	41,57,432	24-Mar-2023	0	0	3,11,807	38,45,625
A C	15%	0	A	28-Jun-2022	A C	73,400	28-Jun-2022	0	0	11,010	62,390
Printer	15%	0	A	2-Feb-2023	Printer	13,800	2-Feb-2023	0	0	1,035	12,765
Honda Shine	15%	0	A	31-May-2022	Honda Shine	92,000	31-May-2022	0	0	13,800	78,200
Hero Splander	15%	0	A	28-Oct-2022	Hero Splander	90,900	28-Oct-2022	0	0	6,818	84,082
Total		3,31,22,269								1,64,42,315	4,24,34,224





Audit Report

BHAVANI ROADWAYS (PROP. MUKESHBHAI MORI)

TAX AUDIT

P.Y 2023-2024

A.Y 2024-25

PATEL SONI SHAH & Co.

Chartered Accountants

- **Rajkot** : Office No. 901-902, Shilp Tower, Tagore Road, Rajkot-360 002. Mob. : 76988 80248 ●
- **Morbi** : Krishna Complex, 1st. Floor, 5/6-Lati Plot Main Road, Morbi-363 641. Mob. : 99250 42885, 76008 80808 ●
- **Junagadh** : Office No. 302, 3rd. Floor, Indralok Arcade, Talav Gate, Junagadh-362 001. Tel. : 0285-2622064 ●
- **Vadodara** : B-301, Sahyog Atrium, Haribhakti Extension, Malhar Point Junction, O P Road, Vadodara-390 007. Tel. : 0265-2324250 ●
- **Kodinar** : Office No. 147, 1st. Floor, Marketing Yard Building, Opp. Madhav Mega Mall, Kodinar-362 720. Tel. : 84693 05272 ●

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2024-25

PAN	AKOPM2444G		
Name	MUKESHBHAI DHIRUBHAI MORI		
Address	01.AT PIPALI , PIPALI, KODINAR , GIR SOMNATH , Gujarat, INDIA, 362720		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	489933521240924

Taxable Income and Tax Details			
	Current Year business loss, if any	1	71,38,932
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	23,22,778
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 23,22,780
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by MUKESHBHAI DHIRUBHAI MORI in the capacity of
Self having PAN AKOPM2444G from IP address 103.59.56.76 on 24-Sep-2024
15:20:18 DSC SI.No & Issuer 4492822 &
139450522051438852068420803161365211876CN=ProDigiSign Sub CA DSC 2022,OU=Certifying
Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AKOPM2444G03489933521240924b879bd3589ff07cb6cbb0fb566136b9e380338bc

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	MUKESHBHAI DHIRUBHAI MORI		
Father's Name	DHIRUBHAI MORI		
Address	BHAVANI ROAD WAYS,01,AT PIPALI,PIPALI,KODINAR,GIR SOMNATH,GUJARAT,362720		
Status	Individual	Assessment Year	2024-2025
Ward	ITO WD 4, JND VERAVAL	Year Ended	31.3.2024
PAN	AKOPM2444G	Date of Birth	01/06/1973
Residential Status	Resident	Gender	Male
Nature of Business	TRANSPORT and LOGISTICS SERVICES-Freight transport by road(11008),Trade Name:BHAVANI ROADWAYS		
A.O. Code	GUJ-W-211-04		
GSTIN No.	24AKOPM2444G1Z6		
Filing Status	Original		
Last Year Return Filed u/s	115BAC		
Aadhaar No:	306785362509	Mobile No Linked with Aadhaar	
Bank Name	Dena Bank, KODINAR,AZAD CHOWK,KODINAR - 362 720, A/C NO:039211002271 ,Type: Current ,IFSC: BKDN0320392, Prevalidated : No, Nominate for refund : No		
Tele:	Mob:9824281751		

Computation of Total Income [As per Section 115BAC (New Tax Regime)]

Income from Business or Profession (Chapter IV D) -86,554

BHAVANI ROAD WAYS

Profit as per Profit and Loss a/c -71,38,932

Add:

Depreciation Debited in P&L A/c 3,32,35,391

Total 2,60,96,459

Less:

Interest Income 86,554

Depreciation as per Chart u/s 32 2,60,96,459

Allowable depreciation is Rs. 33235391/- but restricted to Rs. 26096459/- available profits.

2,61,83,013

-86,554

Income from Other Sources (Chapter IV F) 86,554

Interest From Saving Bank A/c 1,132

Interest From IT Refund 85,422

86,554

Gross Total Income 0

Total Income 0

Round off u/s 288 A 0

Agriculture Income 0

Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable. **2,65,360**

Tax Due (Exemption Limit Rs. 300000)

0

T.D.S./T.C.S	23,22,778
	-23,22,778
Refundable (Round off u/s 288B)	23,22,780

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

Non-Salary(as per Annexure)	19,10,846
T.C.S.(as per Annexure)	4,11,932
Due Date for filing of Return October 31, 2024	

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			7225486		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	86554	NIL	86554		NIL
Total Loss Set off		NIL	86554	NIL	
Loss Remaining after set off		NIL	7138932	NIL	

Statement of Unabsorbed Depreciation Brought/Carried Forward of BHAVANI ROAD WAYS

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/1 15BAC/115BAD	Set off	Carried Forward
Current Year Loss				7138932
Total	0		0	7138932

Details of Depreciation BHAVANI ROAD WAYS

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
DUSTER 8585	15%	269562	0	0	269562	0	0	269562	40434	229128
LAPTOP	40%	31020	90980	0	122000	0	0	122000	48800	73200
MOBILE	15%	87721	0	0	87721	0	0	87721	13158	74563
MAHINDRA BALKUR	30%	2714470	0	0	2714470	2714470	0	0	0	0
TANKER	30%	1125417	0	0	1125417	0	0	1125417	337625	787792
TRACTOR	30%	30431	0	0	30431	0	0	30431	9129	21302
Creta	15%	930590	0	0	930590	0	0	930590	139589	791001
HONDA BIKE	15%	13451	0	0	13451	0	0	13451	2018	11433
New Open Truck	30%	2119086	0	0	2119086	0	0	2119086	635726	1483360
TATA LPT	30%	28694471	0	0	28694471	0	0	28694471	8608341	20086130
JCB Breaker	30%	398055	0	0	398055	0	0	398055	119417	278638
LED TV	15%	19263	0	0	19263	0	0	19263	2889	16374
NEW JCB	30%	1917625	0	0	1917625	0	0	1917625	575288	1342337
Toyota Fortuner Car	15%	3845625	0	0	3845625	0	0	3845625	576844	3268781
A C	15%	62390	30078	0	92468	0	0	92468	13870	78598
Printer	15%	12765	0	11695	24460	0	0	24460	2792	21668
Honda Shine	15%	78200	0	0	78200	0	0	78200	11730	66470
Hero Splander	15%	84082	0	0	84082	0	0	84082	12612	71470
TATA Signa 5530	30%	73617097	0	0	73617097	0	0	73617097	22085129	51531968

NAME OF ASSESSEE : MUKESHBHAI DHIRUBHAI MORI A.Y. 2024-2025 PAN : AKOPM2444G Code :0001

Total	11605132 1	121058	11695	11618407 4	2714470	0	11346960 4	33235391	80234213
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Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Dena Bank	KODINAR,AZAD CHOWK.KODINAR - 362 720	039211002271	BKDN032039 2	Current(Prim ary)	No	No
2	BANK OF BARODA		12170100002044	BARB0DEVLI X		Yes	No
3	JDCC BANK		4131700000284	HDFC0CJCC BL		No	No
4	STATE BANK OF INDIA		35617162522	SBIN0010988		Yes	Yes
5	HDFC BANK		50200022125244	HDFC000419 6		Yes	No
6	HDFC BANK		50200018109962	HDFC000419 6		No	No

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24AKOPM2444G1Z6	170502626
	TOTAL	170502626

Details of T.D.S. on Non-Salary(26 AS Import Date:06 Sep 2024)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ARCHANA LILANI	JDHA16632A	1682	1682
2	BANK OF BARODA-OSHIWARA LINK RD	MUMB21306F	10000	10000
3	GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD.	RKTG06624C	41975	41975
4	GUJARAT STATE CIVIL SUPPLY CORPORATION LTD.	RKTG00429C	138061	138061
5	GUJARAT STATE SUPPLIES CORP LTD	AHMG01949D	122807	122807
6	HINDUSTAN PETROLEUM CORPORATION LIMITED	MUMH09973F	1450	1450
7	INDIAN OIL CORPORATION LIMITED	MUMI00328G	24001	24001
8	INDO TERRA PRIVATE LIMITED	BPLI02678E	411	411
9	MAHALAXMI TRANSPORT COMPANY	AHMM23521B	3597	3597
10	PASCHIM GUJARAT VIJ COMPANY LTD.	RKTP01401B	573	573
11	PUBLIC HEALTH WORKS DIVISION VERAVAL	RKTP04737F	36043	36043
12	RAJMOTI ROADMOVERS	RKTR01149B	66380	66380
13	SRI BALAJI TRANSPORT	BPLS25875D	42433	42433
14	THE AKSHAYA PATRA FOUNDATION	BLRT01654C	1369	1369
15	THEME LOGISTICS AND MANAGEMENT PRIVATE LIMITED	BRDT01798G	3693	3693
16	ULTRATECH CEMENT LIMITED	BPLU01436B	556597	556597
17	ULTRATECH CEMENT LIMITED	DELU03847E	858882	858882
18	ULTRATECH CEMENT LIMITED	SRTU00423D	892	892
	TOTAL		1910846	1910846

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
------	---------	----------------------------------	--------------------	-----------------------------------	-----

NAME OF ASSESSEE : MUKESHBHAI DHIRUBHAI MORI A.Y. 2024-2025 PAN : AKOPM2444G Code :0001

Business	194C	176613678	172384581	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :172384581	1874002
Business	194R	262716	as above	as above	26271
NA	194NF	500000			10000
Other Sources	194A	5734	86554	Interest Income:86554	573
Total		177382128	172471135		1910846

Details of T.C.S.(26 AS Import Date:06 Sep 2024)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	JITENDRA AUTOMOBILES	RKTJ03811D	403000	403000
2	VASANT FABRICATORS PRIVATE LIMITED	AHMOV03032B	8932	8932
	TOTAL		411932	411932

Signature
(MUKESHBHAI DHIRUBHAI MORI)

CompuTax : 0001 [MUKESHBHAI DHIRUBHAI MORI]

Bhavani Roadways


Proprietor

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, attached herewith, of
MUKESHBHAI DHIRUBHAI MORI
01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH
PAN **AKOPM2444G**
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 01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
 - 1) We have verified the expenditure debited to Profit & Loss Account from the available vouchers only.
 - 2) The Audit is conducted on Test Check basis of A) Posting Checking B) Totalling Checking C) Vouching D) Sales & Purchase Bills.
 - 3) Following item remained unverified in absence of Documentary Evidence & Information at the time of Audit.
A) Credit Receipt from Debtors & Advance payments to the Creditors B) Confirmation from Debtors Creditors Regarding The Account with Assessee.
 - 4) We have been informed by the assessee that the information required under clause 44 has not been maintained by him in the absence of any disclosure requirement thereof under the Goods and Service Tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in their books of accounts. Further the standard accounting software used by the assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above, we are unable to verify and report the desired information in clause 44.
 - 5) The Information regarding applicability of MSMED Act, 2006 to 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.
- (b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2024; and
 - (ii) in the case of the Profit and Loss Account of the loss of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil



For PATEL SONI SHAH & CO
Chartered Accountants
(Firm Regn No.: 0127904W)

(Signature)

(HARESHKUMAR NARANBHAI VALA)

Place :Kodinar
Date : 23/09/2024
UDIN : 24135839BKASSJ4119

Membership No: 135839

BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Balance Sheet as at 31st March, 2024

Sch	As at 31st March, 2024 Amount (₹)	As at 31st March, 2023 Amount (₹)
SOURCES OF FUNDS		
Proprietor's Capital	91,97,242	1,10,23,827
Loan funds:		
Secured Loans	14,66,14,294	15,45,16,705
Unsecured Loans	80,49,053	62,80,549
Current Liabilities and Provisions		
Trade Creditors	64,34,605	1,14,39,109
Payable for Capital Goods	-	46,35,798
TOTAL	17,02,95,194	18,78,95,988
APPLICATION OF FUNDS		
Net Block	12,89,64,313	12,64,98,421
Investment	1,27,45,546	1,12,72,077
Current Assets, Loans & Advances		
Loans & Advances	54,19,170	1,74,51,758
Advance for Land		16,50,000
Sundry Debtors	33,39,514	57,74,519
Deposit	34,64,025	21,85,000
GST Credit	91,38,049	1,48,15,115
TDS & TCS	19,92,521	34,41,217
Cash & Bank Balance	52,32,056	48,07,881
TOTAL	2,85,85,335	5,01,25,490
	17,02,95,194	18,78,95,988

The Schedules referred to above form an integral part of the Balance Sheet
As per our Report of even date attached

For, PATEL SONI SHAH & CO.
Chartered Accountants

CA HAREESH N VALA (Partner)
M.No. 135839
KODINAR: 23/09/2024

UDIN: 24135839BKASSJ4119



FOR BHAVANI ROADWAYS
Bhavani Roadways

Proprietor
MUKESHBHAI D. MORI

KODINAR: 23/09/2024

**BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI**

Schedule forming part of Balance Sheet as on 31/03/2024

1. SCHEDULE OF SECURED LOANS

	C.Y. ₹	L.Y. ₹
Axis Bank Loan A/c.		
Axis Bank Bulker Body Loan Acc: CVR008704705338(S8505)	66	66
Axis Bank Bulker Loan Acc: CVR008704657546(S8505)	-	11,37,263
Axis Bank Finance (4)		
Axis Bank Loan CVR008708719327	40,68,159	52,02,000
Axis Bank Loan CVR008708719333	40,68,159	52,02,000
Axis Bank Loan CVR8708719338	40,68,159	52,02,000
Axis Bank Loan CVR8708719340	40,68,159	52,02,000
Axis Bank Body Loan New 2 Tallor		
Axis Bank New 2 Body Loan Acc: CVR008710766146(V5165)	12,51,387	-
Axis Bank New 2 Body Loan Acc: CVR008710766166(V5145)	12,51,387	-
Axis Bank 2 Newtailer Acc: CVR008710739905 (V5145)	39,47,277	-
Axis Bank 2 Newtailer Acc: CVR008710739952 (V5165)	39,42,121	-
HDFC Bulker Body Loan A/c.		
Hdfc Bulker Body Loan Acc: 83077435 (GJ32T 5255)	640	640
Hdfc Bulker Body Loan Acc: 83077437 (GJ32T 5355)	640	640
HDFC New 5 Trailer Body Loan		
Hdfc Bank New Tailor5 Bodyloan Acc: 89872258 (V5155)	11,42,078	-
Hdfc Bank New Tailor5 Bodyloan Acc: 89872284 (V5255)	11,42,078	-
Hdfc Bank New Tailor5 Bodyloan Acc: 89872344 (V5355)	11,42,078	-
Hdfc Bank New Tailor5 Bodyloan Acc: 89872375 (V5455)	11,42,078	-
Hdfc Bank New Tailor5 Bodyloan Acc: 89872497 (V5755)	11,42,078	-
HDFC New 5 Trailer Loan (Sigma)		
Hdfc New Tailer 5 Loan Acc: 89833812 (V5155)	37,22,190	-
Hdfc New Tailer 5 Loan Acc: 89833885 (V5255)	37,19,640	-
Hdfc New Tailer 5 Loan Acc: 89833975 (V5355)	37,20,490	-
Hdfc New Tailer 5 Loan Acc: 89834055 (V5455)	37,20,490	-
Hdfc New Tailer 5 Loan Acc: 89834112 (V5755)	37,20,490	-
Hdfc New5 Bulker Loan		
Hdfc New5 Bulker Loan Acc. 86471570 (9595)	24,39,454	34,85,068
Hdfc New5 Bulker Loan Acc. 86471614 (8585)	24,39,454	34,85,068
Hdfc New5 Bulker Loan Acc. 86471627 (7575)	24,39,454	34,85,068
Hdfc New5 Bulker Loan Acc. 86471645 (3535)	24,39,454	34,85,068
Hdfc New5 Bulker Loan Acc. 86471663 (1515)	24,39,454	34,85,068
HDFC Tata Signa Loan		
HDFC Signa Loan - 1	43,01,492	54,11,762
HDFC Signa Loan - 2	43,01,492	54,11,762
HDFC Signa Loan - 3	43,01,492	54,11,762
HDFC Signa Loan - 4	43,01,492	54,11,762
HDFC Signa Loan - 5	43,01,492	54,11,762
HDFC Signa Loan - 6	43,01,492	54,11,762
HDFC Signa Loan - 7	43,01,492	54,11,762
Mahindra & Mahindra Tata Signa Loan		
Mahindra & Mahindra Tata Signa 5530-1	39,28,566	49,00,000
Mahindra & Mahindra Tata Signa 5530-2	39,28,566	49,00,000
Mahindra & Mahindra Tata Signa 5530-3	39,28,566	49,00,000
Mahindra & Mahindra Tata Signa 5530-4	39,28,566	49,00,000
Mahindra & Mahindra Tata Signa 5530-5	39,28,566	49,00,000
M&M Financial Services Ltd New 3 Tailor Loan		
M & M New 3tailor Loan Acc: 9812984 (V5135)	47,30,000	-
M & M New 3tailor Loan Acc: 9812988 (V5175)	47,30,000	-
M & M New 3tailor Loan Acc: 9812993 (V5855)	47,30,000	-
HDFC New 5 Bulker Body Loan		
Hdfc New5 Bulker Body Loan Acc 86599032 (V9595)	2,55,140	3,64,619
Hdfc New5 Bulker Body Loan Acc 86599035 (V8585)	2,55,140	3,64,619
Hdfc New5 Bulker Body Loan Acc 86599039 (V7575)	2,55,140	3,64,619
Hdfc New5 Bulker Body Loan Acc 86599047 (V3535)	2,55,140	3,64,619
Hdfc New5 Bulker Body Loan Acc 86599050 (V1515)	2,55,140	3,64,619
Tata Moter Finance Ltd Truck Loan New		
Tata Moter Finanace Ltd Acc No: 5004319611	25,60,607	36,58,445
Tata Moter Finanace Ltd Acc No: 5004319609	25,60,607	36,58,445
Tata Moter Finanace Ltd Acc No: 5004319607	25,60,607	36,58,445
Tata Moter Finanace Ltd Acc No: 5004319653	25,60,607	36,58,445
Tata Moter Finanace Ltd Acc No: 5004319605	25,60,607	36,58,445
Tata Motor Bulker Body Loan A/c.		
Tata Motor Bulker Body Loan 5003261274 (5565)	0	2,607
Tata Motor Bulker Body Loan 5003261276 (5575)	0	2,607
Tata Motor Bulker Body Loan 5003261278 (5585)	0	2,607
Tata Motor Bulker Body Loan 5003261280 (5595)	0	2,607
Tata Motor Bulker Body Loan 5003261282 (5755)	0	2,607
Tata Finance New5 Open Truck Body Loan		
Tata Finance New5 Open Body (V5515) Acc. 5004331935	9,285	1,16,543
Tata Finance New5 Open Body (V5525) Acc. 5004331937	9,285	1,16,543
Tata Finance New5 Open Body (V5535) Acc. 5004331939	9,285	1,16,543
Tata Finance New5 Open Body (V5545) Acc. 5004331941	9,285	1,16,543
Tata Finance New5 Open Body (V5565) Acc. 5004331943	9,285	1,16,543
Tata Motor Bulker Loan A/c.		
Tata Motor Bulker Loan 5003240400 (5755)	1	11,33,163
Tata Motor Bulker Loan 5003240402 (5575)	0	11,33,163
Tata Motor Bulker Loan 5003240404 (5585)	0	11,33,162
Tata Motor Bulker Loan 5003240406 (5595)	1	11,33,162
Tata Motor Bulker Loan 5003240408 (5565)	240	11,33,302
	-	14,55,685
	29,98,028	37,48,495
HDFC Covi-19 Loan	2,04,292	3,78,193
HDFC Fortuner Loan	10,52,610	19,48,641
JCB Breaker Loan	-	9,20,852
JCB Loan	1,17,350	3,82,918
LIC Loan	-	-
Personel Loan	69	1,42,32,138
Bank of Baroda OD	10,02,732	13,20,732
SBI Agriculture CC	(2,253)	(2,253)
HDFC Bank Acc.No. 50200046351120	(4,326)	20,00,000
HDFC BANK CC	-	-
TOTAL ₹	14,66,14,294	15,45,16,705

For, PATEL SONI SHAH & CO.



2. SCHEDULE OF FIXED ASSETS

Particulars	%	Op.Bal	Addition		Sales	Dep.	Cl. Bal
			Before 3/10	After 3/10			
12 Vigha Fram Bhekheswar	0%	2,19,115				-	2,19,115
Land Survey No.158/p1	0%	53,500				-	53,500
Land Survey No.160	0%	87,850				-	87,850
Mahadev 2 Plot	0%	71,13,903				-	71,13,903
N A Land Survey No.164	0%	5,85,000				-	5,85,000
Plot & Residence Building	0%	5,44,750				-	5,44,750
Raj Complax Shop No. 5	0%	4,67,333				-	4,67,333
Zin Plot	0%	13,75,649				-	13,75,649
Duster-8585	15%	2,69,561				40,434	2,29,127
Creta Car	15%	9,30,590				1,39,589	7,91,002
Toyota Fortuner Car	15%	38,45,625				5,76,844	32,68,781
Honda Bike	15%	13,451				2,018	11,434
Mobile Instrument	15%	87,721				13,158	74,563
LED TV	15%	19,263				2,889	16,374
Air Condition	15%	62,390	30,078			13,870	78,598
Printer	15%	12,765		11,695		2,792	21,668
Shine Honda	15%	78,200				11,730	66,470
Spender Super	15%	84,083				12,612	71,470
Mahindra Balkur	30%	27,14,470			27,14,470	0	0
New Open Truck	30%	21,19,087				6,35,726	14,83,361
Tata LPT 3718	30%	1,29,60,377				38,88,113	90,72,264
Tata LPT 4825	30%	1,57,34,094				47,20,228	1,10,13,866
TANKER	30%	11,25,416				3,37,625	7,87,791
TRACTOR	30%	30,431				9,129	21,302
JCB Breaker	30%	3,98,055				1,19,417	2,78,639
JCB	30%	19,17,626				5,75,288	13,42,338
TATA Signa 5530	30%	7,36,17,097		3,82,83,000		2,20,85,129	8,98,14,968
Laptop Computer	40%	31,020	90,980			48,800	73,200
TOTAL ₹		12,64,98,421	1,21,058	3,82,94,695	27,14,470	3,32,35,391	12,89,64,313

3. SCHEDULE OF INVESTMENT

	C.Y. ₹	L.Y. ₹
Investment in Partnership Firm	38,28,604	39,39,355
Investment in Divine Life Care Pvt. Ltd.	48,12,500	48,12,500
Investment in LIC	41,04,442	25,20,222
TOTAL ₹	1,27,45,546	1,12,72,077

4. SCHEDULE OF CASH & BANK BALANCE

	C.Y. ₹	L.Y. ₹
Cash in Hand	3,06,934	7,86,600
Bank of Baroda 2044	54,929	56,746
Bhavani Industries BOB 1788	13,21,255	2,05,829
BOB Bhavani Roadway Acc.95800200000323	43,194	2,18,164
HDFC Bank Acc.No.50200022125244	21,38,086	21,74,524
HPCL DRIVE TRACK -NET ACC	83,036	83,036
ICICI Toll A/c	1,50,992	28,491
IDFC Fastag Toll Acc	10,908	-
Inds. Hdfc Account 50200018109962	5,542	16,204
IOC DRIVE TRACK -NET ACC.	14,494	(15,36,147)
J.D.C.C.Bank Acc-4131700000284	6,035	6,035
RD Bank Acc.	20,000	20,000
SBI Acc.35617162522	7,64,921	27,30,896
Wheelseye Technology Toll Account	3,11,731	17,503
TOTAL ₹	52,32,056	48,07,881

For, PATEL SONI SHAH & CO.
Chartered Accountants



BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Profit and Loss Account for the year ended 31st March, 2024

	sch	Year Ending 31-Mar-2024 Amount (₹)	Year Ending 31-Mar-2023 Amount (₹)
Income			
Transportation income		15,42,90,263	10,86,99,752
Nigam Freight Income		1,62,12,363	1,38,83,010
Other Income	5	18,81,955	4,10,699
Total		17,23,84,581	12,29,93,461
Expenditure			
Direct Expenses	6	13,01,21,698	9,30,15,641
Indirect Expenses	7	1,61,66,424	85,14,441
Depriciation		3,32,35,391	1,64,42,314
Total		17,95,23,513	11,79,72,396
Net Profit carried to Capital Account		(71,38,932)	50,21,065

The Schedules referred to above form an integral part of the Profit and Loss Account.
As per our Report of even date attached

For, PATEL SONI SHAH & CO.
Chartered Accountants



CA HARESH N VALA (Partner)
M.No. 135839
KODINAR: 23/09/2024

UDIN: 24135839BKASSJ4119



FOR BHAVANI ROADWAYS
Bhavani Roadways

Proprietor
MUKESHBHAI D. MORI

KODINAR: 23/09/2024

BHAVANI ROADWAYS
PROP. MUKESHBHAI DHIRUBHAI MORI

Schedule forming part of Profit & Loss Account for the period ending on 31/03/2024

5. SCHEDULE OF OTHER INCOME	C.Y. ₹	P.Y. ₹
Accident Claim	11,56,984	1,58,500
Diesel Commission	2,54,517	54,983
Discount Income	3,83,900	-
Interest Income	1,132	741
Interest on IT Refund	85,422	39,375
Old Tyre and Scrap Sales	-	1,57,100
TOTAL ₹	18,81,955	4,10,699

6. SCHEDULE OF DIRECT EXPS.	C.Y. ₹	P.Y. ₹
DIESEL EXPENSES	6,65,89,799	5,58,19,567
DRIVER WAGES & TRIP ALLOWANCE	2,14,49,880	1,15,13,129
FREIGHT PAID	1,02,30,138	94,14,601
INSURANCE EXPENSES	30,46,931	24,74,682
JCB EXPENSES	4,63,349	5,24,341
OIL EXPENSES	5,56,505	3,19,349
PARKING CHARGES	53,047	13,453
REPAIR & MAINTAINANCE /SPARE PARTS	71,10,008	47,25,116
RTO EXPENSES	17,34,650	8,73,857
SHORTAGE & DAMAGE	47,49,233	4,14,618
TOLL TAX	70,60,200	34,17,784
TYRE EXPENSES	70,77,958	35,05,144
TOTAL ₹	13,01,21,698	9,30,15,641

7. SCHEDULE OF OFFICE EXPS	C.Y. ₹	P.Y. ₹
Audit & Consulting Fess	35,400	40,000
Bank Charges	66,154	64,791
Car Expenses	5,64,544	3,14,030
Electric Exps.	19,423	-
General Repair Maintainance	2,01,870	24,358
Godown Rent Exps.	69,000	17,400
Insurance Exps.	1,04,583	-
Interest on Loan	1,03,40,929	53,72,219
Legal & Professional Fees	89,000	40,000
Loan Processing Charges	13,91,195	8,41,005
Office Exps.	2,19,261	1,08,256
Other Misc Expenses	4,26,380	91,899
Postage & Courier Exps.	8,230	13,082
Printing & Stationary	-	308
Rent Exps.	1,95,700	-
Software Expenses	19,000	16,200
Staff & Extra Driver Salary Exps	20,96,846	5,21,830
Telephone & Mobile Expenses	50,145	34,531
Truck Jounral Exps.	1,99,873	9,28,486
Vehical Fuel Exps.	68,891	86,045
TOTAL ₹	1,61,66,424	85,14,441

For, PATEL SONI SHAH & CO.
Chartered Accountants



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	MUKESHBHAI DHIRUBHAI MORI			
02	Address	01, AT PIPALI, PIPALI, KODINAR, GIR SOMNATH			
03	Permanent Account Number (PAN)	AKOPM2444G			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	GUJARAT		24AKOPM2444G1Z6	
05	Status	Individual			
06	Previous year	from 1-APR-2023 to 31-MAR-2024			
07	Assessment year	2024-25			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	Yes (section : 115BAC)			

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	
		TRANSPORT & LOGISTICS SERVICES	Freight transport by road	11008	
	b) If there is any change in the nature of business or profession, the particulars of such change.	Business	Sector	Sub Sector	Code
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Journal, Ledger			
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	01, AT PIPALI, PIPALI, GIR SOMNATH, KODINAR, GUJARAT, 362720, INDIA		Cash Book, Bank Book, Journal, Ledger (Computerized)	
	c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Ledger			



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section)				No	
	Section	Amount	Remarks if any:			
13	a)	Method of accounting employed in the previous year			Mercantile system	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No	
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No	
	e)	If answer to (d) above is in the affirmative, give details of such adjustments				
Particulars		Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:	
f)	Disclosure as per ICDS			As Per Annexure "A"		
14	a)	Method of valuation of closing stock employed in the previous year.				
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No	
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;			Nil	
		Description	Amount	Remarks if any:		
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil	
		Description	Amount	Remarks if any:		
	c)	escalation claims accepted during the previous year;			Nil	
		Description	Amount	Remarks if any:		
	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:				No



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)?
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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 "B"						
	a)	Description of asset/block of assets.											
	b)	Rate of depreciation.											
	c)	Actual cost or written down value, as the case may be.											
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
	cc)	Adjusted written down value											
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
		i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.										
		ii)	change in rate of exchange of currency, and										
		iii)	Subsidy or grant or reimbursement, by whatever name called.										
	e)	Depreciation allowable.											
	f)	Written down value at the end of the year.											
19	Amounts admissible under sections												
	Section		Others		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):						Nil					
		Name of Fund		Amount		Actual Date		Due Date		The actual amount paid			

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	1	expenditure of capital nature;						Nil				
		Particulars				Amount in Rs.		Remarks if any:				
	2	expenditure of personal nature;						Nil				
		Particulars				Amount in Rs.		Remarks if any:				
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;						Nil				
		Particulars				Amount in Rs.		Remarks if any:				
	4	Expenditure incurred at clubs being entrance fees and subscriptions						Nil				
		Particulars				Amount in Rs.		Remarks if any:				



5	Expenditure incurred at clubs being cost for club services and facilities used	Nil
	Particulars	Amount in Rs. Remarks if any
6	Expenditure 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)	Nil
	Particulars	Amount in Rs. Remarks if any
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs. Remarks if any
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil
	Particulars	Amount in Rs. Remarks if any
9	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	Nil
	Particulars	Amount in Rs. Remarks if any

b) Amounts inadmissible under section 40(a):-

i) as payment to non-resident referred to in sub-clause (i)

A) Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii) as payment to resident referred to in sub-clause (ia)

A) Details of payment on which tax is not deducted:														Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.														Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	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	Remarks if any:		
B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										Nil						
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	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	Remarks if any:			
viii	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);										Nil						
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);										Nil						
g)	particulars of any liability of a contingent nature;										Nil						
	Nature of Liability	Amount	Remarks if any:														



	h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,	Nil							
		Particulars	Amount	Remarks if any						
	i)	amount inadmissible under the proviso to section 36(1)(iii)	Nil							
22	(i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil							
	(ii)	any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	Nil							
23		Particulars of payments made to persons specified under section 40A(2)(b).	Nil							
		Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil							
		Section	Description	Amount	Remarks if any:					
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil							
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was								
	a)	paid during the previous year;								
		Nature of Liability	Amount	Remarks if any:			Section			
	b)	not paid during the previous year;								
		Nature of Liability	Amount	Remarks if any:			Section			
	B	was incurred in the previous year and was								
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);								
		Nature of Liability	Amount	Remarks if any:			Section			
	b)	not paid on or before the aforesaid date.								
		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								
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.								
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	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)(viiia), if yes, please furnish the details of the same.								
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:



29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.										NA						
	Name of the person from whom consideration received for issue of shares			PAN of the person			Aadhaar no		No of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:		
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA					
		Nature of Income					Amount					Remarks if any:					
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA					
		Nature of Income					Amount					Remarks if any:					
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA					
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:		
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B										NA					
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any									
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)										No					



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.
		Himmatbhai Zankat	Kodinar		1000000	No	1000000	RTGS	
		Hiren Dodiya	Kodinar		500000	No	500000	RTGS	
		Jagdish Solanki	Kodinar		700000	No	700000	RTGS	
		Sanjay Jadav	Kodinar		590000	No	590000	RTGS	
		Vanita Mori	Kodinar		1400000	No	4085590	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.					Nil			
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil			
	Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil			
	Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil			
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)		Remarks
							Amount	Order U/S	date



	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										NA
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.										No
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.										No
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.										NA
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).										Nil	
	Section		Amount			Remarks if any:						
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:										No
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
		1	2	3	4	5	6	7	8	9	10	11
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details										NA
		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				Remarks if any:	
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:										NA
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.			Remarks if any:				
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :										
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any				
		NA										
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :										
	A	Raw Materials :										



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

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			170502626		122582762	
Gross profit/turnover	40380928	170502626	23.68	29567121	122582762	24.12
Net profit/turnover	-7138932	170502626	-4.19	5021065	122582762	4.10
Stock-in-trade/turnover	0	170502626	0		122582762	0
Material consumed/finished goods produced						

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 issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No 61 or Form 61A or Form No 61B			NA		
Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/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)		No			

For PATEL SONI SHAH & CO
Chartered Accountants
(Firm Regn No.: 0127904W)



(Handwritten Signature)

(HARESHKUMAR NARANBHAI VALA)

Place :Kodinar
Date : 23/09/2024
UDIN : 24135839BKASSJ4119

Membership No: 135839

Total	11,60,51,321	0	11,60,51,321	3,57,01,283	0	0	0	0	3,32,35,391	11,85,17,213
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Addition/Deduction in Fixed Assets During the Financial Year

Block 40% LAPTOP

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	LAPTOP	90,980	0	90,980	07/04/2023	07/04/2023
	Total	90,980	0	90,980		

Block 30% MAHINDRA BALKUR

S.No.	Particulars	Sale Amount	Date of Sale
1	MAHINDRA BALKUR	27,14,470	12/12/2023
	Total	27,14,470	

Block 15% A C

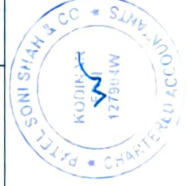
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	A C	30,078	0	30,078	20/05/2023	20/05/2023
	Total	30,078	0	30,078		

Block 15% Printer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Printer	0	11,695	11,695	25/10/2023	25/10/2023
	Total	0	11,695	11,695		

Block 30% TATA Signa 5530

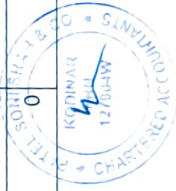
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	TATA Signa 5530	0	3,82,83,000	3,82,83,000	28/02/2024	01/04/2024
	Total	0	3,82,83,000	3,82,83,000		



MUKESHBHAI DHIRUBHAI MORI
Annexure "B"

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	Other Adjustments	Depreciated on allowable	Written down value at the end of the year	B/F Add Dep added in depreciation allowable
DUSTER 8585	15%	2,69,562	0	0	2,69,562	0	0	0	0	0	40,434	2,29,128	0
HONDA BIKE	15%	13,451	0	0	13,451	0	0	0	0	0	2,018	11,433	0
LAPTOP	40%	31,020	0	0	31,020	90,980	0	0	0	0	48,800	73,200	0
MOBILE	15%	87,721	0	0	87,721	0	0	0	0	0	13,158	74,563	0
MAHINDRA BALKUR	30%	27,14,470	0	0	27,14,470	-27,14,470	0	0	0	0	0	0	0
New Open Truck	30%	21,19,086	0	0	21,19,086	0	0	0	0	0	6,35,726	14,83,360	0
TANKER	30%	11,25,417	0	0	11,25,417	0	0	0	0	0	3,37,625	7,87,792	0
TRACTOR	30%	30,431	0	0	30,431	0	0	0	0	0	9,129	21,302	0
Creta	15%	9,30,590	0	0	9,30,590	0	0	0	0	0	1,39,589	7,91,001	0
TATA LPT	30%	2,86,94,471	0	0	2,86,94,471	0	0	0	0	0	86,08,341	2,00,86,130	0
LED TV	15%	19,263	0	0	19,263	0	0	0	0	0	2,889	16,374	0
NEW JCB	30%	19,17,625	0	0	19,17,625	0	0	0	0	0	5,75,288	13,42,337	0
JCB Breaker	30%	3,98,055	0	0	3,98,055	0	0	0	0	0	1,19,417	2,78,638	0
Toyota Fortuner Car	15%	38,45,625	0	0	38,45,625	0	0	0	0	0	5,76,844	32,68,781	0
A C	15%	62,390	0	0	62,390	30,078	0	0	0	0	13,870	78,598	0
Printer	15%	12,765	0	0	12,765	11,695	0	0	0	0	2,792	21,668	0
Honda Shine	15%	78,200	0	0	78,200	0	0	0	0	0	11,730	66,470	0
Hero Splander	15%	84,082	0	0	84,082	0	0	0	0	0	12,612	71,470	0
TATA Signa 5530	30%	7,36,17,097	0	0	7,36,17,097	3,82,83,000	0	0	0	0	2,20,85,129	8,98,14,968	0



Annexure "A"

13 (f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
ICDS II - Valuation of Inventories	NA
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 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.

