

<b>GROUP</b>	: <b>GROUP10 (KHANDELWAL ASSOCIATES)</b>		
<b>CODE NO.</b>	: <b>G0009</b>		
<b>NAME OF ASSESSEE</b>	: <b>GOLD N GOLD DISTRIBUTORS</b>		
<b>PAN</b>	: <b>AAHFG2126L</b>		
<b>OFFICE ADDRESS</b>	: 30, MANGAL NAGAR, A.B. ROAD, INDORE, MADHYA PRADESH-452001		
<b>STATUS</b>	: FIRM	ASSESSMENT YEAR : 2023 - 2024	
<b>WARD NO</b>	: ITO 5(3), IND	FINANCIAL YEAR : 2022 - 2023	
<b>D.O.I.</b>	: 21/03/2007		
<b>EMAIL ADDRESS</b>	: swapankhandelwal@gmail.com		
<b>NATURE OF BUSINESS</b>	: PHARMACEUTICAL DISTRIBUTORS		
<b>STOCK VALUATION METHOD</b>	: AT COST OR MARKET PRICE WHICHEVER IS LESS		
<b>METHOD OF ACCOUNTING</b>	: MERCANTILE SYSTEM OF ACCOUNTING		
<b>NAME OF BANK</b>	: ICICI BANK LTD.		
<b>IFSC CODE</b>	: ICIC0001859		
<b>ADDRESS</b>	: SATYA SAI SQUARE, VIJAY NAGAR		
<b>ACCOUNT NO.</b>	: 185905000879		
<b>RETURN</b>	: ORIGINAL		
<b>IMPORT DATE</b>	: AIS : 10-10-2023 11:32 AM	TIS : 10-10-2023 11:33 AM	
	26AS : 29-12-2023 04:56 PM		

**COMPUTATION OF TOTAL INCOME**

**PROFITS AND GAINS FROM BUSINESS AND PROFESSION** 13051900

**GOLD N GOLD DISTRIBUTORS**

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 13051900

ADD :

DEPRECIATION DISALLOWED	117844	
DISALLOWED PARTNERS' REMUNERATION	1200000	
DISALLOWED PARTNERS' INTEREST	1464660	2782504
		<u>15834404</u>

LESS : ALLOWED DEPRECIATION		<u>-117844</u>
		15716560

LESS :

ALLOWED INTEREST	1464660	
ALLOWED REMUNERATION U/S 40b [AS PER CALCULATION]	1200000	-2664660
		<u>13051900</u>

**GROSS TOTAL INCOME** 13051900

**TOTAL INCOME** 13051900

TOTAL INCOME ROUNDED OFF U/S 288A 13051900

**COMPUTATION OF TAX ON TOTAL INCOME**

<b>TAX ON RS. 13051900 @ 30%</b>	3915570
	<u>3915570</u>

ADD: SURCHARGE @ 12%	469868
	<u>4385438</u>

ADD: HEALTH AND EDUCATION CESS @ 4%	175418
	<u>4560856</u>

**LESS TAX DEDUCTED AT SOURCE**

SECTION 194: DIVIDENDS	60
SECTION 194A: INTEREST OTHER THAN INTEREST ON SECURITIES	37659
SECTION 194Q: SECTION 194Q	93561

SECTION 206CR: SECTION 206CR

41534

172814

4388042

**LESS ADVANCE TAX**

6390340 - 39874 - 15/06/2022

200000

6390340 - 05746 - 27/10/2022

300000

6390009 - 12666 - 02/12/2022

200000

6390009 - 20646 - 15/12/2022

200000

6390009 - 04117 - 11/02/2023

300000

6390009 - 12529 - 11/03/2023

100000

1300000

3088042

**ADD INTEREST PAYABLE**

INTEREST U/S 234A

43474

INTEREST U/S 234B

259634

INTEREST U/S 234C

169582

472690

3560732

ADD: FEE PAYABLE U/S 234F

5000

3565732

**LESS SELF ASSESSMENT TAX U/S 140A**

ICICI BANK - 6390009 - 02127 - 17/05/2023

100000

3565744

ICICI BANK - 6390009 - 03118 - 24/08/2023

200000

ICICI BANK - 6390009 - 12308 - 18/10/2023

1000000

ICICI BANK - 6390009 - 18347 - 29/12/2023

2265744

**TAX PAYABLE**

TAX ROUNDED OFF U/S 288B

0

12

**CALCULATION OF REMUNERATION ALLOWED U/S 40b**

TOTAL PROFIT / LOSS (AS PER COMPUTATION)

15716560

LESS : ALLOWED INTEREST

-1464660

BOOK PROFIT

14251900

MAXIMUM REMUNERATION ALLOWED [90% OF RS.

8641140

300000 + 60% OF NEXT RS. 13951900]

REMUNERATION PAID

1200000

REMUNERATION ALLOWED

1200000

Due Date for filing of return is October 31, 2023

**PARTNER'S REMUNERATION**

NAME OF PARTNER	REMUNERATION PAID	INTEREST	INTT. RATE	PROFIT RATIO	SHARE IN INCOME	ALLOWED REMUNERATION
SHEETAL KHANDELWAL	1200000	788360	11.56%	50%	6525950	1200000
SWAPAN KHANDELWAL	0	676300	6.96%	50%	6525950	0
<b>TOTAL</b>	<b>1200000</b>	<b>1464660</b>			<b>13051900</b>	<b>1200000</b>

**INSTALLMENT WISE INCOME BIFURCATION**

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	13051900	13051900	13051900	13051900	13051900	13051900
	44AD/44ADA/44AE				0	0	0
	<b>TOTAL NORMAL INCOME</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>
	<b>TOTAL SPECIAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>*TOTAL INCOME</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>	<b>13051900</b>

**INCOME WISE ADVANCE TAX BIFURCATION**

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	3915570	3915570	3915570	3915570	3915570	3915570
	<b>TAX + SURC + HECESS</b>	<b>4560856</b>	<b>4560856</b>	<b>4560856</b>	<b>4560856</b>	<b>4560856</b>	<b>4560856</b>
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	172814	172814	172814	172814	172814	172814
	BALANCE TAX	4388042	4388042	4388042	4388042	4388042	4388042
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	<b>ADVANCE TAX LIABILITY</b>	<b>658206</b>	<b>1974619</b>	<b>3291032</b>	<b>4388042</b>	<b>4388042</b>	<b>4388042</b>

**ADVANCE TAX INSTALLMENTS**

Install	Due Date	Due Installment	Minimum Advance	Advance Tax Paid	Interest U/s	Interest U/s
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ment				Tax to be Paid to avoid Interest u/s 234C		Date	Amount	Gross Amount	234C Payable on	234C
		%	Amount	%	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15/06/2022	15%	658206	12%	526565	15/06/2022	200000	200000	458206	13746
IIInd	15/09/2022	45%	1974619	36%	1579695	-	0	200000	1774619	53238
IIIrd	15/12/2022	75%	3291032	75%	3291032	27/10/2022	300000	900000	2391032	71730
IVth	15/03/2023	100%	4388042	100%	4388042	02/12/2022	200000			
						15/12/2022	200000			
						11/02/2023	300000	1300000	3088042	30880
						11/03/2023	100000			

#### DETAILS OF BANK ACCOUNTS

NAME & ADDRESS OF THE BANK BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT	STATUS
ICICI BANK LTD. SATYA SAI SQUARE,VIJAYNAGAR	ICIC0001859	185905000881	CURRENT	

#### Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	23AAHFG2126L1ZL
Amount of turnover/Gross receipt as per the GST return filed	197587384

#### Fixed Assets

Particulars	Rate	Wdv As On 01/04/2022	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2023
			More Than 180 Days (Before 04/10/22)	Less Than 180 Days (On Or After 04/10/22)				
			Rs.	Rs.				
Electric Scooter	15%	0.00	75,317.00	0.00	0.00	75,317.00	11,298.00	64,019.00
Photo Copy Machine	15%	0.00	30,700.00	0.00	0.00	30,700.00	4,605.00	26,095.00
Refrigerator	15%	1,972.00	0.00	34,322.00	0.00	36,294.00	2,870.00	33,424.00
Two Wheeler	15%	8,118.00	0.00	0.00	0.00	8,118.00	1,218.00	6,900.00
Air Conditioner	10%	39,218.00	0.00	1,17,188.00	0.00	1,56,406.00	9,781.00	1,46,625.00
Furniture	10%	8,672.00	0.00	10,16,551.00	0.00	10,25,223.00	51,695.00	9,73,528.00
Office Equipment	10%	5,111.00	0.00	1,04,237.00	0.00	1,09,348.00	5,723.00	1,03,625.00
<b>Computer</b>								
Computer	40%	76,618.00	0.00	0.00	0.00	76,618.00	30,647.00	45,971.00
Printer	40%	17.00	0.00	0.00	0.00	17.00	7.00	10.00
<b>Total</b>		<b>1,39,726.00</b>	<b>1,06,017.00</b>	<b>12,72,298.00</b>	<b>0.00</b>	<b>15,18,041.00</b>	<b>1,17,844.00</b>	<b>14,00,197.00</b>

#### Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
<b>194 : Dividends</b>									
1.	BLRH00096F		HINDUSTAN AERONAUTICS LIMITED, CORP.OFF.	240	27/03/2023	24	24	OS	
2.	BLRH00096F		HINDUSTAN AERONAUTICS LIMITED, CORP.OFF.	240	21/11/2022	24	24	OS	
3.	BLRH00096F		HINDUSTAN AERONAUTICS LIMITED, CORP.OFF.	120	29/08/2022	12	12	OS	
<b>Total (Section)</b>				<b>600</b>		<b>60</b>	<b>60</b>		

#### 194A : INTEREST OTHER THAN INTEREST ON SECURITIES

1.	BPLS21391G		SARTHAK VINAYAK REAL BUILT	376587	29/03/2023	37659	37659	OS	
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#### 194Q : SECTION 194Q

1.	CHEP19871F		PHARMA FIVE	523000	31/03/2023	523	523	BP	
2.	CHEP19871F		PHARMA FIVE	5760000	28/02/2023	5760	5760	BP	
3.	CHEP19871F		PHARMA FIVE	1177000	31/01/2023	1177	1177	BP	
4.	CHEP19871F		PHARMA FIVE	959000	31/12/2022	959	959	BP	
5.	CHEP19871F		PHARMA FIVE	877180	30/11/2022	878	878	BP	
6.	CHEP19871F		PHARMA FIVE	957546	31/10/2022	958	958	BP	
7.	CHEP19871F		PHARMA FIVE	1595000	30/09/2022	1595	1595	BP	
8.	BPLS04070D		SHEETAL KHANDELWAL	505748	31/03/2023	506	506	BP	
9.	BPLS04070D		SHEETAL KHANDELWAL	1000	31/03/2023	1	1	BP	

10.	BPLS04070D		SHEETAL KHANDELWAL	2593496	28/02/2023	2593	2593	BP
11.	BPLS04070D		SHEETAL KHANDELWAL	1493073	31/01/2023	1493	1493	BP
12.	BPLS04070D		SHEETAL KHANDELWAL	1432168	31/12/2022	1432	1432	BP
13.	BPLS04070D		SHEETAL KHANDELWAL	2497413	30/11/2022	2497	2497	BP
14.	BPLS04070D		SHEETAL KHANDELWAL	703589	31/10/2022	704	704	BP
15.	BPLS04070D		SHEETAL KHANDELWAL	463527	30/09/2022	464	464	BP
16.	BPLS04070D		SHEETAL KHANDELWAL	5150976	30/08/2022	5151	5151	BP
17.	BPLS04070D		SHEETAL KHANDELWAL	1392490	31/07/2022	1392	1392	BP
18.	BPLS04070D		SHEETAL KHANDELWAL	1168593	30/06/2022	1169	1169	BP
19.	BPLS04070D		SHEETAL KHANDELWAL	1000	31/05/2022	1	1	BP
20.	BPLS04070D		SHEETAL KHANDELWAL	315267	31/05/2022	315	315	BP
21.	BPLS04070D		SHEETAL KHANDELWAL	1956013	31/05/2022	1956	1956	BP
22.	BPLS04070D		SHEETAL KHANDELWAL	1338435	30/04/2022	1338	1338	BP
23.	MUMW05484D		WENLAY MEDICARE PRIVATE LIMITED	14907743	01/03/2023	14908	14908	BP
24.	MUMW05484D		WENLAY MEDICARE PRIVATE LIMITED	12375838	31/12/2022	12377	12377	BP
25.	MUMW05484D		WENLAY MEDICARE PRIVATE LIMITED	20703309	30/11/2022	20706	20706	BP
26.	MUMW05484D		WENLAY MEDICARE PRIVATE LIMITED	12705173	31/10/2022	12708	12708	BP
<b>Total (Section)</b>				<b>93553577</b>		<b>93561</b>	<b>93561</b>	
<b>Grand Total</b>				<b>93930764</b>		<b>131280</b>	<b>131280</b>	

### Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Amount received /debited	Date of receipt /debit	Total tax deducted	Amount claimed for this year
<b>206CR : SECTION 206CR</b>						
1.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	5726559	31/03/2023	5727	5727
2.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	2978625	28/02/2023	2979	2979
3.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	2748235	31/01/2023	2748	2748
4.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	1542628	31/12/2022	1543	1543
5.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	2744750	30/11/2022	2745	2745
6.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	975073	31/10/2022	975	975
7.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	3511098	30/09/2022	3510	3510
8.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	5586043	31/08/2022	5586	5586
9.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	1524195	31/07/2022	1524	1524
10.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	1656498	30/06/2022	1656	1656
11.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	2213682	31/05/2022	2214	2214
12.	NGPG01525G	GOLDLINE PHARMACEUTICAL LIMITED	1542560	30/04/2022	1543	1543
13.	BPLM11084D	MOHIT AGRAWAL	3085356	31/03/2023	3085	3085
14.	BPLM11084D	MOHIT AGRAWAL	1027803	31/01/2023	1029	1029
15.	BPLM11084D	MOHIT AGRAWAL	1074375	31/12/2022	1074	1074
16.	BPLM11084D	MOHIT AGRAWAL	1751360	30/11/2022	1752	1752
17.	BPLM11084D	MOHIT AGRAWAL	1043745	31/10/2022	1044	1044
18.	BPLM11084D	MOHIT AGRAWAL	799942	30/09/2022	800	800
<b>Grand Total</b>			<b>41532527</b>		<b>41534</b>	<b>41534</b>

### Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Dividend	Other Source	194	600.00	600.00	0.00	600.00	600.00	600.00
2	Interest from deposit	Other Source	194A	384279.00	384279.00	0.00	384279.00	376587.00	376587.00
3	Business receipts	Business		93553577.00	93553577.00	196803791.00	-103250214.00	0.00	-196803791.00
4	GST turnover	Profit & Loss A/c		197587384.00	197587384.00	196803791.00	783593.00	0.00	-196803791.00
5	GST purchases	Profit & Loss A/c		169758824.00	169758824.00	170983506.00	-1224682.00		
6	Business expenses			14195321.00	14195321.00				

**SWAPAN KHANDELWAL**  
(Managing Partner)