



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

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

1. We report that the statutory audit of  
**M / s. DCG COPPER INDUSTRIES PVT LTD**  
12, Agrasen Industrial Estate, Chotalal Ni Chali, Odhav Road, Ahmedabad  
PAN **AAGCD3751J**

was conducted by us Patel & Panchal Chartered Accountants in pursuance of the provisions of the Income-tax Act, 1961 Act, and we annex hereto a copy of our audit report dated 01-Jul-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2021 to ending on 31-MAR-2022  
(b) the audited Balance Sheet as at 31-MAR-2022; and  
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	These financial statements are the responsibility of the Directors. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by directors, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2	Others	Balances under the head Unsecured Loans, Sundry Debtors, Loans & Advances and Current Liabilities are subject to confirmation by the parties concerned
3	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax statute. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

For PATEL & PANCHAL  
Chartered Accountants  
(Firm Regn No.: 123744W)



*Natasha Panchal*

(NATASHA PANCHAL)  
PARTNER  
Membership No: 119626

Place : Ahmedabad  
Date : 01/07/2022  
UDIN:22119626APJBM550

HEAD OFFICE :  
333/334, C-Wing, Akshar Arcade,  
Opp. Memnagar Fire Station,  
Navrangpura,  
Ahmedabad - 380 009.

KADI BRANCH :  
205/206, City Centre-2,  
City Park, Thol Road,  
Nr. Railway Crossing,  
Kadi-382 715

ANAND BRANCH :  
C/o. I. S. Patel & Co.  
Opp. Limdawala Hospital,  
Station Road, Nr. Hotel Anand,  
Anand-388 001.

Phone : +91-79-2646 3054  
+91-79-4004 3054  
E-mail : info@pandp.in  
ca.patelpanchal@gmail.com  
URL : http://PandP.in

**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	DCG COPPER INDUSTRIES PVT LTD			
02	Address	12, Agrasen Industrial Estate, Chotalal Ni Chali, Odhav Road, Ahmedabad			
03	Permanent Account Number (PAN)	AAGCD3751J			
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		24AAGCD3751JZO	
05	Status	Company			
06	Previous year	from 01-Apr-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
		Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

**Part B**

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)		
			NA				
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	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector	Code	
			MANUFACTURING		Other manufacturing n.e.c.	04097	
			WHOLESALE AND RETAIL TRADE		Retail sale of other products n.e.c	09028	
	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.	No				
	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. )	12, Agrasen Industrial Estate, Chotalal ni Chali, Ahmedabad, Odhav Road, GUJARAT, 382415, INDIA		Purchases Register, Sales Register, Bank Book, Cash Book, Journal, Ledger, Stock Register (Computerized)		
	c)	List of books of account and nature of relevant documents examined.	Purchases Register, Sales Register, Bank Book, Cash Book, Journal, Ledger, Stock Register				



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No			
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year	Mercantile system			
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No			
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No			
	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				
	ICDS	Disclosure			
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
	ICDS III - Construction Contracts	NA			
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	ICDS VII - Governments Grants	NA			
	ICDS 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.	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:
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;	<b>Nil</b>
	Description	Amount
		Remarks if any:
e)	capital receipt, if any.	<b>Nil</b>
	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:											<b>No</b>	
	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 :-							<b>As Per Annexure "A"</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
	<b>35D</b>	<b>110858</b>	<b>110858</b>
	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
		Description	Amount
			Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	
		Name of Fund	Amount
			Actual Date
			Due Date
			The actual amount paid

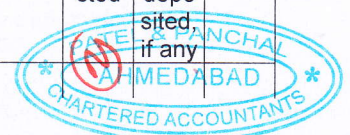
21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
	1	expenditure of capital nature;		<b>Nil</b>
		Particulars	Amount in Rs.	Remarks if any:
	2	expenditure of personal nature;		<b>Nil</b>
		Particulars	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		
	Particulars	Amount in Rs.	
	Interest & Penalty on late payment of statutory dues		47386
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):-

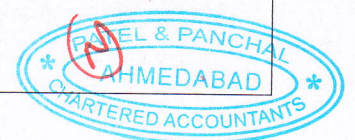
i as payment to non-resident referred to in sub-clause (i)																
A Details of payment on which tax is not deducted: Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	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)																
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	Amount of tax deducted	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																
Date of payment	Amount of payment	Nature of payment	Name of the 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).		
	Name of Related Party	Relation	Date
	Dhara Conductors	Relative	
	Ushaben H Patel	Relative	
	Harshadbhai Patel	Relative	
	Devang Patel	Relative	
			Payment made(Amount)
			77378875
			700000
			700000
			2000000
			Nature of transaction
			Purchase of Goods & Payment of Expense
			Remuneration
			Remuneration
			Remuneration
			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)(viiia), if yes, please furnish the details of the same.	No	



Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
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.					<b>No</b>											
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:									
A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56					<b>NA</b>											
Nature of Income			Amount		Remarks if any:											
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					<b>NA</b>											
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]					<b>No</b>											
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	Pinc ode	City or Town or District	Loc ality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?					<b>NA</b>											
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:							
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					<b>NA</b>											





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:		
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	PAN 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.
	Harshadhai Patel	202,Maniprabhu Apartment ,Nr. Darpan Six Road,Navrangpura,Ahmedabad	ABSPP1341G		600000	No	600000	Cheque	Account payee cheque
	Hero Fincrop Limited	A-44,Mohan Co-Operative Industrial Estate,Mathura Road,New Delhi 110044 India	AAACH0157J		2415587	No	2525000	Electronic clearing system	
	Ushaben H Patel	202,Maniprabhu Apartment ,Nr. Darpan Six Road,Navrangpura,Ahmedabad	ABAPP7612A		6990000	No	8190000	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							
<b>Nil</b>							
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							
<b>Nil</b>							
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							
<b>Nil</b>							
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							
<b>Nil</b>							
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	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



Ushaben H Patel	202,Maniprabhu Appartment,Nr. Darpan Six Road,Navrangpur a,Ahmedabad	ABAPP7612A		100000	8190000	Electronic clearing system	
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d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil		
	Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	

e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil		
	Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	

32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				Nil			
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
								Amount	Order U/S and date
	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				No			



	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						No			
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.						No			
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						No			
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil				
		Section	Amount			Remarks if any:					
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:						Yes			
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		AHMD09785G	192	Salary	3400000	3400000	3400000	432000	0	0	0
		AHMD09785G	194A	Interest other than Interest on securities	280175	280175	280175	28018	0	0	0
		AHMD09785G	194C	Payments to contractors	589865	589865	589865	5898	0	0	0
		AHMD09785G	194H	Commission or brokerage	121500	121500	121500	6075	0	0	0
		AHMD09785G	194J	Fees for professional or technical services	256500	256500	256500	25650	0	0	0
		AHMD09785G	194Q	TDS on Purchase of Goods	217186479	217186479	217186479	217186	0	0	0
		AHMD09785G	OTH	Others	199622000	199622000	199622000	232319	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				
		AHMD09785G	24Q	31-May-2021	27-Jul-2022	Yes					
		AHMD09785G	26Q	31-Jul-2021	01-Jun-2022	Yes					
		AHMD09785G	26Q	31-Oct-2021	01-Jun-2022	Yes					
		AHMD09785G	26Q	31-Jan-2022	01-Jun-2022	Yes					
		AHMD09785G	26Q	31-May-2022	01-Jun-2022	Yes					
		AHMD09785G	27EQ	15-Oct-2021	17-May-2022	Yes					
		AHMD09785G	27EQ	15-Jan-2022	17-May-2022	Yes					
		AHMD09785G	27EQ	15-May-2022	17-May-2022	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.				
	AHMD09785G		25920		25920		26-Jul-2022				
	AHMD09785G		20013		20013		31-May-2022				
	AHMD09785G		1681		1681		28-Jul-2022				
	AHMD09785G		13243		13243		17-May-2022				
AHMD09785G		1394		1394		26-Jul-2022					
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			
	As Per Annexure "B"										
	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.				No						
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		276916279			146209371					
	Gross profit/turnover		0		276916279	0	146209371		0		
	Net profit/turnover		3649240		276916279	1.32	1059835		146209371	0.72	
	Stock-in-trade/turnover		37312652		276916279	13.47	2834647		146209371	1.94	
	Material consumed/finished goods produced		0		0	0	0		0	0	



41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

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

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					NA

For PATEL & PANCHAL  
Chartered Accountants  
(Firm Regn No.: 123744W)



*Patel*

(NATASHA PANCHAL)  
PARTNER  
Membership No: 119626

Place :Ahmedabad  
Date : 01/07/2022  
UDIN : 22119626APJBM5510

**DCG COPPER INDUSTRIES PVT LTD**  
**Annexure "A"**

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
Air Condition	15%	68,233	0	0	68,233	49,438	0	0	0	0	13,943	1,03,728
Mobile Phone	15%	46,983	0	0	46,983	0	0	0	0	0	7,047	39,936
Laptop	40%	0	0	0	0	69,610	0	0	0	0	13,922	55,688
Plant and Machinery	15%	0	0	0	0	51,00,000	0	0	0	0	7,20,000	43,80,000
Furniture and fitting	10%	0	0	0	0	5,23,320	0	0	0	0	52,332	4,70,988
<b>Total</b>		<b>1,15,216</b>	<b>0</b>	<b>0</b>	<b>1,15,216</b>	<b>57,42,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,07,244</b>	<b>50,50,340</b>

**Addition/Deduction in Fixed Assets During the Financial Year**

**Block 15% Air Condition**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Air Conditioner	0	27,229	27,229	05/10/2021	05/10/2021
2	Air Conditioner	0	22,209	22,209	17/02/2022	17/02/2022
	<b>Total</b>	<b>0</b>	<b>49,438</b>	<b>49,438</b>		

**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	0	69,610	69,610	10/10/2021	10/10/2021



Total	0	69,610	69,610
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**Block 15% Plant and Machinery**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Plant & Machinery	35,20,000	0	35,20,000	30/06/2021	30/06/2021
2	Plant & Machinery	9,80,000	0	9,80,000	25/07/2021	25/07/2021
3	Plant & Machinery	0	6,00,000	6,00,000	15/12/2021	15/12/2021
	<b>Total</b>	<b>45,00,000</b>	<b>6,00,000</b>	<b>51,00,000</b>		

**Block 10% Furniture and fitting**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture	5,23,320	0	5,23,320	30/09/2021	30/09/2021
	<b>Total</b>	<b>5,23,320</b>	<b>0</b>	<b>5,23,320</b>		





## Annexure "B"

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
Copper Scrap	kilograms	3723	21429	18254	6898	0
Copper Wire	kilograms	1220	20020	21240	0	0
Copper Strip	kilograms	177	302	479	0	0

