

FORM 3CA [See rule 6G(1)(a)]

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

1. We report that the statutory audit of

Name	Amazia Vision Environment Private Limited
Address	Flat No B- F12, Simple Park, S. No. 26A/2A/1,, 2 Sasanenagar Road , 19-Maharashtra , 91-India , Pincode - 411028
PAN	AAPCA4825P
Aadhaar Number of the assessee, if available	

was conducted by us **ANRK And Associates LLP** in pursuance of the provisions of the **Companies Act, 2013**,and **We** annex hereto a copy of **our** audit report dated **22-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022** ; and
- 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.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	Kiran Ganapati Bhagwat
Membership Number	144121
FRN(Firm Registration Number)	W100001
Address	Shreeram Apartments,Apte Road , 19- Maharashtra , 91-India , Pincode - 411004
Date of signing Tax Audit Report	07-Oct-2022
Place	125.99.66.138
Date	07-Oct-2022

This form has been digitally signed by **KIRAN GANAPATI BHAGWAT** having PAN **AKYPB8751F** from IP Address - on **07/10/2022 10:09:41 PM** Dsc Sl.No and issuer
,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	Amazia Vision Environment Private Limited
2. Address of the Assessee	Flat No B- F12, Simple Park, S. No. 26A/2A/1,, 2 Sasanenagar Road , 19-Maharashtra , 91-India , Pincode - 411028
3. Permanent Account Number (PAN)	AAPCA4825P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27 AAPCA4825P 2ZY
2	Other Indirect Tax/duty Import Export code	AAPCA4825P
3	Other Indirect Tax/duty PTEC Number	99443133849P

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Recycling of non- metal waste and scrap	04099

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

No

Sl. No.	Books prescribed
No records added	

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash and bank book	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar Road, Hadapsar		Pune	411028	91-India	19-Maharashtra
2	Purchase and sales register	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar Road, Hadapsar		Pune	411028	91-India	19-Maharashtra
3	Journal register	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar Road, Hadapsar		Pune	411028	91-India	19-Maharashtra
4	Stock register	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar Road, Hadapsar		Pune	411028	91-India	19-Maharashtra
5	Fixed assets register	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar Road, Hadapsar		Pune	411028	91-India	19-Maharashtra
6	Payroll register	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar Road, Hadapsar		Pune	411028	91-India	19-Maharashtra
7	Debit and credit note register	Flat no B-F12, Simple Park, S. No. 26A/2A/1, 2 Sasanenagar		Pune	411028	91-India	19-Maharashtra

Road,
Hadapsar

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Cash and bank book
2	Purchase and sales register
3	Journal register
4	Stock register
5	Fixed assets register
6	Payroll register
7	Debit and credit note register
8	All the documents mentioned above have been examined

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

Sl. No.	Section	Amount
	No records added	

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	"The financial statements are maintained on mercantile system on going concern basis and have been prepared under historical cost convention in accordance with the accounting principles generally accepted in India. All income and expenditure having material bearing on financial statements are recognized on accrual basis except as stated otherwise. There is no change in any accounting policy followed during the year vis-a-vis the policies followed in preceding previous year, unless any of them changed for reasonable cause. Accounting policies as mentioned in ICDS do not bear any change in income computed under heads Profits and Gains of Business or Profession or Income from Other Sources. Marked to market losses or any expected losses are not recognized in books of accounts maintained."
2	ICDS II - Valuation of Inventories	"Inventories are valued at cost or net realizable value whichever is lower as certified by the assessee. The cost of inventories comprises purchase cost, cost of services, carrying cost and conversion cost including any expenditure directly attributable to bringing the inventories to their present location and condition. Weighted average method is followed for measuring cost of inventories. The purchases are

recorded excluding the amount of input tax for which credit is being availed against output taxes. However, even after recording the purchases under inclusive method to comply with provision of Sec 145A and ICDS II, there will not be any difference in income of the assessee."

3	ICDS III - Construction Contracts	The nature of business of assessee does not include construction contracts as referred to in ICDS III, accordingly the said ICDS is not applicable in case of the assessee.
4	ICDS IV - Revenue Recognition	"Revenue from sale of goods is recognized when goods are delivered and title have passed along with significant risk and rewards of ownership of goods have been transferred and the seller retains no effective control of the goods transferred. Revenue is recognised only when there is reasonable certainty of its ultimate collection. The amount recognized as revenue is exclusive of sales tax, value added tax, service tax or any other indirect tax and is net of returns, trade discounts and quantity discounts. Interest on refund of any taxes, duties or cess is treated as the income in the year in which such amount is received, whereas other income is recognized on accrual basis. Government subsidies are accounted for in the period in which it accrues, if the entitlements can be estimated with reasonable accuracy and conditions precedent to claim are reasonably expected to be fulfilled"
5	ICDS V - Tangible Fixed Assets	"Fixed assets are stated at written down value (WDV) and depreciation thereon is charged at the rates specified under Income Tax Act 1961. "
6	ICDS VII - Governments Grants	Government subsidies are accounted for in the period in which it accrues, if the entitlements can be estimated with reasonable accuracy and conditions precedent to claim are reasonably expected to be fulfilled
7	ICDS IX - Borrowing Costs	During the year under consideration no borrowing cost is capitalized and included in the cost of qualifying asset and hence disclosure under ICDS is not required.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	"Provision is recognized where as a result of past event the assessee has present obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognized at the best estimate of the expenditure required to settle the present obligation at the balance sheet date on the basis of past experience. Contingent liabilities are not recognized in the books of accounts. Contingent liabilities are disclosed by way of notes to accounts in case there is an obligation that probably may not require cash outflow. Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is reasonably certain that an inflow of economic benefits will arise, the asset and related income are recognized in the previous year in which change occurs."

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
				No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1		Building @ 10%	10	₹85,78,253	₹0	₹0	₹85,78,253	₹0	₹0	₹0	₹0	₹8,57,825	₹ 77,20,428
2		Furnitures & Fittings @ 10%	10	₹26,219	₹0	₹0	₹26,219	₹1,42,873	₹1,42,873	₹0	₹0	₹14,384	₹ 1,54,708
3		Plant and Machinery @ 15%	15	₹3,50,24,311	₹0	₹0	₹3,50,24,311	₹42,87,796	₹42,87,796	₹0	₹1,95,997	₹60,89,765	₹ 3,32,22,342
4		Plant and Machinery @ 40%	40	₹11,751	₹0	₹0	₹11,751	₹40,683	₹40,683	₹0	₹0	₹12,837	₹ 39,597

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
No records added		

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 24,306	15-May-2021	₹ 24,306	04-Feb-2022
2	Provident Fund	₹ 23,485	15-Jun-2021	₹ 23,485	04-Feb-2022
3	Provident Fund	₹ 18,846	15-Jul-2021	₹ 18,846	19-May-2022
4	Provident Fund	₹ 26,486	15-Aug-2021	₹ 26,486	19-May-2022
5	Provident Fund	₹ 26,330	15-Sep-2021	₹ 26,330	19-May-2022
6	Provident Fund	₹ 23,521	15-Oct-2021	₹ 23,521	19-May-2022
7	Provident Fund	₹ 19,411	15-Nov-2021	₹ 19,411	19-May-2022
8	Provident Fund	₹ 2,548	15-Dec-2021	₹ 2,548	20-May-2022
9	Provident Fund	₹ 4,431	15-Jan-2022	₹ 4,431	20-May-2022
10	Provident Fund	₹ 20,632	15-Feb-2022	₹ 20,632	20-May-2022
11	Provident Fund	₹ 8,796	15-Mar-2022	₹ 8,796	20-May-2022
12	Provident Fund	₹ 6,209	15-Apr-2022	₹ 6,209	20-May-2022

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.

Capital expenditure

Sl. No.	Particulars	Amount
1	Loss of assets on account of fire	₹ 9,73,860

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Acknowledgement Number:626897340071022

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

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)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	30-Apr-2021	₹25,000	Fees/Royalty	T C Shah And Company			Not available		Not available	411001	91-India	19-Maharashtra
2	30-May-2021	₹25,000	Fees/Royalty	T C Shah And Company			Not available		Not available	411001	91-India	19-Maharashtra

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3	30-Jun-2021	₹25,000	Fees/Royalty	T C Shah And Company			Not available		Not available	411001	91-India	19-Maharashtra
4	31-Jul-2021	₹25,000	Fees/Royalty	T C Shah And Company			Not available		Not available	411001	91-India	19-Maharashtra
5	07-Aug-2021	₹25,000	Fees/Royalty	Sagar Patil			Not available		Not available	411001	91-India	19-Maharashtra
6	28-Jan-2022	₹25,000	Fees/Royalty	Sagar Patil			Not available		Not available	411001	91-India	19-Maharashtra
7	30-Aug-2021	₹33,581	Fees/Royalty	Kishor Pawar			Not available		Not available	411001	91-India	19-Maharashtra
8	16-Mar-2022	₹2,86,483	Fees/Royalty	Yash Enterprises			Not available		Not available	411001	91-India	19-Maharashtra

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

Acknowledgement Number:626897340071022

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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No records added

(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;

Sl. No.	Particulars	Amount
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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1	Aditya Deshmukh	ECKPD4452E		Director	Managerial remuneration	₹2,00,000
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2	Dhananjay Pawar	AMLPP7323C		Director	Managerial remuneration	₹6,00,000
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24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
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No records added

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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;

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 9,51,079

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to PF	₹ 13,448
2	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 34,10,092

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to PF	₹ 1,05,594

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 87,35,249

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 6,01,46,484	ITC is debited to respective ledgers under duties and taxes
Credit Utilized	₹ 6,01,46,484	ITC is credited to respective ledgers under duties and taxes
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ? Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added								

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) (viiib) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
1	Dhananjay Pawar	At post Atit, Atit, Satara 415519	AMLPP7323C		₹1,50,17,900	No	₹2,10,18,559	Yes-Cheque	Account payee cheque
2	Swati Pawar	At post Atit, Atit, Satara 415519	CLGPP5293K		₹10,000	No	₹29,11,541	Yes-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:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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 a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
1	Swati Pawar	At post Atit, Atit, Satara 415519	CLGPP5293K		₹4,80,000	₹29,11,541	Yes-Cheque	Account payee cheque
2	Surekha More	HNO 284B, A/P Indoli Karad, Satara 415109	BTCMP3730R		₹4,80,000	₹42,11,787	Yes-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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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 (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

b. Whether a change in share holding 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 ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

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. No

If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PNEA25896D	194C	Payments to contractors	₹1,44,78,122	₹2,60,000	₹2,60,000	₹2,600	₹0	₹0	₹859
2	PNEA25896D	194-I	Plant / Machinery rent	₹24,34,850	₹23,07,500	₹23,07,500	₹46,150	₹0	₹0	₹43,365
3	PNEA25896D	194Q	Purchase of goods-exceeding Rs.50 lakh	₹26,98,10,527	₹23,69,47,013	₹23,69,47,013	₹2,31,947	₹0	₹0	₹2,07,344
4	PNEA25896D	194J	Fees for professional or technical services	₹5,83,674	₹4,70,064	₹4,70,064	₹0	₹0	₹0	₹0
5	PNEA25896D	194-I	Land / Building / Furniture rent	₹12,55,215	₹0	₹0	₹0	₹0	₹0	₹0
6	PNEA25896D	206C	Sale of other goods	₹18,99,34,971	₹18,93,50,000	₹18,93,50,000	₹1,89,350	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PNEA25896D	27EQ	15-Jan-2022	21-Jan-2022	No	Filing of revised return is in progress

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	PNEA25896D	₹ 6,033	₹ 6,033	30-Mar-2022
2	PNEA25896D	₹ 35,981	₹ 35,981	30-Aug-2021

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%		
(a)	Total turnover of the assessee	390813262		355451256			
(b)	Gross profit / Turnover	43894957	390813262	11.23	42044200	355451256	11.83
(c)	Net profit / Turnover	-36322252	390813262	-9.29	614456	355451256	0.17

(d)	Stock-in-Trade / Turnover	25330946	390813262	6.48	57147870	355451256	16.08
(e)	Material consumed / Finished goods produced			0.00	273614742	306481686	89.28

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	Kiran Ganapati Bhagwat
Membership Number	144121
FRN(Firm Registration Number)	W100001

Address	Shreeram Apartments,Apte Road , 19- Maharashtra , 91-India , Pincode - 411004
Place	125.99.66.138
Date	07-Oct-2022

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	1	13-Apr-2021	13-Apr-2021	₹ 42,373	₹ 0	₹ 0	₹ 0	₹ 42,373
	2	13-Sep-2021	13-Sep-2021	₹ 50,000	₹ 0	₹ 0	₹ 0	₹ 50,000
	3	29-Oct-2021	29-Oct-2021	₹ 50,500	₹ 0	₹ 0	₹ 0	₹ 50,500
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	05-Jun-2021	05-Jun-2021	₹ 6,00,000	₹ 0	₹ 0	₹ 0	₹ 6,00,000
	2	23-Jul-2021	23-Jul-2021	₹ 1,27,000	₹ 0	₹ 0	₹ 0	₹ 1,27,000
	3	01-Apr-2021	01-Apr-2021	₹ 5,500	₹ 0	₹ 0	₹ 0	₹ 5,500
	4	05-Aug-2021	05-Aug-2021	₹ 16,964	₹ 0	₹ 0	₹ 0	₹ 16,964
	5	13-May-2021	13-May-2021	₹ 50,000	₹ 0	₹ 0	₹ 0	₹ 50,000
	6	13-May-2021	13-May-2021	₹ 2,40,000	₹ 0	₹ 0	₹ 0	₹ 2,40,000
	7	13-May-2021	13-May-2021	₹ 27,51,000	₹ 0	₹ 0	₹ 0	₹ 27,51,000
	8	21-May-2021	21-May-2021	₹ 6,696	₹ 0	₹ 0	₹ 0	₹ 6,696
	9	05-Jun-2021	05-Jun-2021	₹ 4,50,000	₹ 0	₹ 0	₹ 0	₹ 4,50,000

	10	31-Mar-2022	31-Mar-2022	₹ 40,636	₹ 0	₹ 0	₹ 0	₹ 40,636
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	31-Mar-2022	31-Mar-2022	₹ 31,530	₹ 0	₹ 0	₹ 0	₹ 31,530
	2	23-Feb-2022	23-Feb-2022	₹ 9,153	₹ 0	₹ 0	₹ 0	₹ 9,153

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by KIRAN GANAPATI BHAGWAT having PAN AKYPB8751F from IP Address - on 07/10/2022 10:09:41 PM Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

