

## DEEP ELECTRICALS

512 5TH FLOOR  
ZION PRIME  
Thaltej S.O  
Shilaj  
Ahmedabad : 380059

PAN : AAUFD3435A

## **-: Tax Audit Report :-**

F.Y. 2024-25

A.Y. 2025-26



### **Auditors :-**

#### **S.C.MAKHECHA & ASSOCIATES**

**Chartered Accountant**

1st Floor, "Ram Krishna", Nr. Atithi Chowk,  
Panchvati Main Road

Rajkot : 360001

Email: [contact@scma.in](mailto:contact@scma.in)

**PAN : ABHFS0730M**

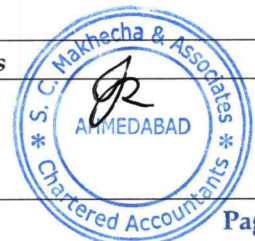
## FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31st March, 2025 and the Profit and loss account for the period beginning from 01/04/2024 to ending on 31/03/2025 attached herewith, of  
**DEEP ELECTRICALS**  
512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj Ahmedabad : 380059  
PAN **AAUFD3435A** Aadhar Number (if available)
2. We certify that the Balance Sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at Ahmedabad and 0 branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any  
(i) The assessee is responsible for the preparation of the aforesaid Financial Statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.  
(ii) The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc that are to be included in the Statement.  
(iii) Our responsibility is to express an opinion on these Financial Statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness.
- (b) Subject to above-  
(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit  
(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books  
(C) In Our opinion and to the best of Our information and according to the explanations given to Us, the said accounts, read with notes thereon, if any, give a true and fair view  
(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2025; and  
(ii) In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished u/s.44AB is annexed herewith in Form No.3CD
5. In Our opinion and to the best of Our information and according to explanations given to Us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct. Subject to following observations/ qualifications, if any

SN	Qualification Type	Observations/Qualifications
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1	Others	As informed to us, assessee has not maintained requisite records whereby details required to be reported in clause no.44 can be fetched, verified & reported. In absence of required information, we are unable to report the details required to be reported in clause no.44 of this report.
2	Others	In the course of our audit , for the purpose of verifying disallowances under section 43B(h) of the Income-Tax Act,1961 as per clause 22, we have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B(h) is based on the information and representations provided by the auditee's management. Our Opinion is thus dependent on the correctness of these classifications and representations.

Place Ahmedabad  
Date 20/09/2025

S.C.MAKHECHA & ASSOCIATES



JALPESH B KARIYA

Partner

Mem.No.: 188853

UDIN: 25188853B/N/NP01175

FRN No.: 120184W



## FORM NO. 3CD

[See rule 6G(2)]

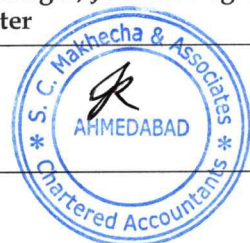
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

## PART-A

01	Name of the assessee	DEEP ELECTRICALS
02	Address	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj Ahmedabad : 380059
03	Permanent Account Number	AAUFD3435A
04	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 any other identification number allotted for the same.	As Per Annexure-A
05	Status	Firm
06	Previous Year From	01/04/2024 to 31/03/2025
07	Assessment Year	2025-26
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore
8a	Whether the assessee has opted for taxation u/s.115BA / 115BAA / 115BAB / 115BAC / 115BAD / 115BAE ?	No
	Section under which option exercised	

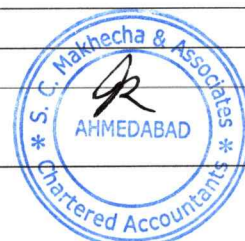
## PART-B

09	a)	In 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 ?	Name of Partners/Members		Ratio (%)
			Krishna Buildspace Private Limited		60%
			Hirenkumar Dhaduk		40%
	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 Change		
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)	Code	Sub-sector	Sector
			21008	Other services n.e.c.	OTHER SERVICES
			06010	Other construction activity n.e.c.	CONSTRUCTION
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change		
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register		





	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.)	As Per Annexure-B (All books are computerised)
	c)	List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase 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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.)	No
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 ?	There is no change in the method of accounting during the year
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	Not Applicable
	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 u/s.145(2)	No
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	No
	f)	Disclosure as per ICDS	As Per Annexure-C
14	a)	Method of valuation of closing stock employed in the previous year	At Cost or Market Price whichever is less
	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	As Per Annexure-D
15		Give the following particulars of the capital asset converted into stock-in-trade:-	Not Applicable as no capital assets are converted into stock in trade during the year
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	Nil
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	Nil
	c)	Escalation claims accepted during the previous year	Nil
	d)	Any other item of income	Nil
	e)	Capital receipt, if any	Nil



17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	No
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	Rs.170032 As Per Annexure-E
19	Amount admissible under section : (33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AD, 35CCA, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)	Nil
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]	Nil
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)	As Per Annexure-F
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 Capital expenditure	Nil
	2 Personal expenditure	Nil
	3 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
	4 Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	5 Expenditure incurred at clubs being cost for club services and facilities used	Nil
	6 Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil
	7 Expenditure by way of any other penalty or fine not covered above	Nil
	8 Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.	Nil
	9 Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.	Nil





10	Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the central government in the Official Gazette in this behalf.	Nil
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
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 u/s.200(1)	Nil
ii	as payment referred to in sub-clause (ia)	
A	Details of payment on which tax is not deducted	Nil
B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
iii	as payment referred to in sub-clause (ib)	
A	Details of payment on which levy is not deducted	Nil
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
iv	fringe benefit tax under sub-clause (ic)	Nil
v	wealth tax under sub-clause (iia)	Nil
vi	royalty, license fee, service fee etc. under sub-clause (iib)	Nil
vi i	salary payable outside India/ to a non resident without TDS etc. under sub-clause (iii)	Nil
viii	payment to PF /other fund etc. under sub-clause (iv)	Nil
ix	tax paid by employer for perquisites under sub-clause (v)	Nil
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	Nil
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





	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
	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
	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
	i)	Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22	i	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
	ii	Total amount require to be paid to a micro, small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	2019019
	iii	Of amount referred to in (ii) above amount	
	(a)	Paid up to time given u/s.15 of the MSMED Act;	Nil
	(b)	Not paid up to time given u/s.15 of the MSMED Act and inadmissible for the previous year	2019019
23		Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-G
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
26	i	In respect of any sum referred to in section 43B, the liability for which	
	A	pre-existed on the first day of the previous year but was not allowable in the assessment of any preceeding previous year and was	
	a)	paid during the previous year	Nil
	b)	not paid during the previous year	Nil
	B	was incurred in the previous year and for clauses other than clause(h) of section 43B was	
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	As Per Annexure-H
	b)	not paid on or before the aforesaid date	Nil



	c)	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	Yes, To the extent Credit Is Not Available
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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input tax credit (ITC) in accounts	As Per Annexure-I
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) if yes, please furnish the details of the same	Omitted by the Income-tax (Eighth Amendment) Rules, 2025, w.e.f. 01/04/2025
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	Omitted by the Income-tax (Eighth Amendment) Rules, 2025, w.e.f. 01/04/2025
	29A(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? If yes, please furnish the following details:	No
	29B(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? If yes, please furnish the following details:	No
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
	30A(a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No
	30B(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? If yes, please furnish the following details:	No
	30C(a)	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) If yes, please furnish the following details:	No



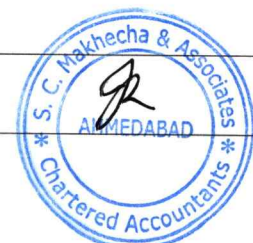


	c)	State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account	Yes, To the extent Credit Is Not Available
27	a)	Amount of Central Value Added Tax credits / Input tax credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	As Per Annexure-I
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) if yes, please furnish the details of the same	Omitted by the Income-tax (Eighth Amendment) Rules, 2025, w.e.f. 01/04/2025
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	Omitted by the Income-tax (Eighth Amendment) Rules, 2025, w.e.f. 01/04/2025
		29A(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? If yes, please furnish the following details:	No
		29B(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? If yes, please furnish the following details:	No
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
		30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No
		30B(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? If yes, please furnish the following details:	No
		30C(a) 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) If yes, please furnish the following details:	No



	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	Nil
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year <i>(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)</i>	Nil
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	Nil
	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	Not Applicable
	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)	No
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	As Per Annexure-K
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	As Per Annexure-L
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	As Per Annexure-M
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded	Nil

	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	Nil
	B	Finished products	Nil
	C	By-products	Nil
36		In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms	Omitted by the Income-tax (Eighth Amendment) Rules, 2021, w.e.f. 01/04/2021
	A(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
36	a)	Whether the assessee has received any amount of buyback of shares as referred to in sub-clause (f) of clause (22) of section 2 ?	No
B	b)	If yes, please furnish the following details	
	(1)	Amount of received	No
	(2)	Cost of acquisition of shares bought back	No
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	Not Applicable
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	Not Applicable
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. ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	As Per Annexure-N
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	Nil
42		Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
43		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
		If not due, please enter expected date of furnishing the report	



44	Break-up of total expenditure of entities registered or not registered under the GST	No
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For DEEP ELECTRICALS

*Hirenkumar*

**PARTNER**

**HIRENKUMAR HIMMATBHAI DHADUK**

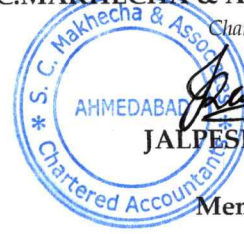
Partner

Place Ahmedabad

Date 20/04/2025

**S.C.MAKHECHA & ASSOCIATES**

Chartered Accountant



*Jalpesh B Kariya*

**JALPESH B KARIYA**

Partner

Mem.No.: 188853

FRN No.: 120184W



## Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAUFD3435A1ZQ

## Annexure-B

(11b) List of books of account maintained and the address at which the books of accounts are kept.

Books maintained	Address	City	State	Pincode
Cash Book	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj	Ahmedabad	GUJARAT	380059
Bank Book	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj	Ahmedabad	GUJARAT	380059
Ledger	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj	Ahmedabad	GUJARAT	380059
Journal Register	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj	Ahmedabad	GUJARAT	380059
Sales Register	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj	Ahmedabad	GUJARAT	380059
Purchase Register	512 5TH FLOOR ZION PRIME Thaltej S.O Shilaj	Ahmedabad	GUJARAT	380059

## Annexure-C

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	Accounts are prepared on the basis of Historical Cost Convention and the Mercantile System of accounting.
ICDS II = Valuation of Inventories	At the end of the year assessee values raw materials at cost or market value whichever is lower and values work in progress at cost.
ICDS III = Construction Contracts	Income from construction work is recognised to the extent they will result in revenue and they are capable of being
ICDS VII = Governments Grants	During the year assessee has not received any Grants from Government
ICDS IX = Borrowing Costs	During the year there is no Borrowing taken for Acquiring Qualifying Assets.
ICDS X = Provisions, Contingent Liabilities/ Assets	As informed to us, there is no contingent liabilities or assets whatsoever. Following Provision has been made in books of accounts: Provision for Expenses of Rs.28650/-
ICDS IV = Revenue Recognition	As informed to us there is no unrecognised revenue during the previous year.
ICDS V = Tangible Fixed Assets	Disclosure required to be made here is given in Clause 18 to Tax Audit Report.

## Annexure-D

(14b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish

Particulars	Increase in profit	Decrease in profit
Openning Balance Payable	2498277	374151
Inclusion of GST in Purchase	0	23587359
Inclusion of GST in Sales	28024760	0
GST Paid during the year	0	5449752
Closing Balance Payable	467279	1579054

## Annexure-E

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment made to the WDV *	Adjustment made to WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
						Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale	Amount		
CAR	15	0			0	16-01-25	16-01-25	2007204	Nil	Nil	Nil	2007204	Nil	Nil	150540	1856664
LAPTOP	40	0			0	07-01-25	07-01-25	97457.63	Nil	Nil	Nil	97457.63	Nil	Nil	19492	77965.63
* TOTAL *		0	0	0	0			2104662	0	0	0	2104662		0	170032	1934630

\* Adjustment made to the WDV u/s.115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for A.Y.2020-21, 2021-22 and 2024-25 only, as applicable)

## Annexure-F

(20b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	3548	15/05/2024	3548	09/05/2024
Provident Fund	4560	15/06/2024	4560	06/06/2024



Provident Fund	4516	15/07/2024	4516	08/07/2024
Provident Fund	3836	15/08/2024	3836	09/08/2024
Provident Fund	4475	15/09/2024	4475	10/09/2024
Provident Fund	4560	15/10/2024	4560	12/10/2024
Provident Fund	5257	15/11/2024	5257	14/11/2024
Provident Fund	5704	15/12/2024	5704	10/12/2024
Provident Fund	7648	15/01/2025	7648	10/01/2025
Provident Fund	8032	15/02/2025	8032	12/02/2025
Provident Fund	8160	15/03/2025	8160	11/03/2025
Provident Fund	7564	15/04/2025	7564	14/04/2025

#### Annexure-G

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

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Chetnaben Hirenkumar Dhaduk	CWRPP5375G	Spouse of Partner	Salary	552000
Hirenkumar Dhaduk	BBQPD8613N	Partner	Remuneration	1284000
Hirenkumar Dhaduk	BBQPD8613N	Partner	Interest on Capital	183000
Krishna Buildspace Pvt Ltd	AAFCK2993L	Partner	Interest on Capital	282000

#### Annexure-H

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(b)	Provident Fund	7564
Sec 43B(e)	Interest on Borrowings from Bank	6230
Sec 43B(a)	GST	1574931
Sec 43B(a)	GST RCM	1170

#### Annexure-I

(27a) Amount of Central Value Added Tax/Input tax credit (ITC) 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/Input tax credit (ITC) credits in the accounts

Cenvat/ITC	Amount	Treatment in PNL a/c.
Opening Balance	374151	Decrease In Profit
Credit Availed	23587359	Decrease In Profit
Credit Utilized	23494231	Increase In Profit
Closing/Outstanding Balance	467279	Increase In Profit

#### Annexure-J

(31a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	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 of use of ECS through a bank account	Code of the nature of such amount	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
M/S Lakkad Shaalaa	ABUFM4344G	500000	No	500000	Yes	NEFT	
NDH Group	AAWFN0974C	1992400	No	1992400	Yes	RTGS	
Spark Electricals	ABCPF6089P	575000	No	575000	Yes	RTGS	

#### Annexure-K

(34a) 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

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)
AHMD14847A	194C	Payments to contractors	21430645	19899445	19899445	275776	0	0	0
AHMD14847A	192	Salary	5221047	768600	768600	6000	0	0	0
AHMD14847A	194-I	Rent	171400	0	0	0	0	0	0

AHMD14847A	194J	Fees for professional or technical services	679509	339228	339228	33923	0	0	0
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#### Annexure-L

(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

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/transaction which are not reported
AHMD14847A	Form 26Q	31/07/2024	25/07/2024	Yes	
AHMD14847A	Form 24Q	31/07/2024	25/07/2024	Yes	
AHMD14847A	Form 26Q	31/10/2024	26/10/2024	Yes	
AHMD14847A	Form 26Q	31/01/2025	28/01/2025	Yes	
AHMD14847A	Form 26Q	31/05/2025	28/05/2025	Yes	

#### Annexure-M

(34c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
		Amount	Dates of payment
AHMD14847A	255	255	06/07/2024
AHMD14847A	90	90	26/10/2024
AHMD14847A	1233	1233	07/01/2025
AHMD14847A	524	524	27/05/2025

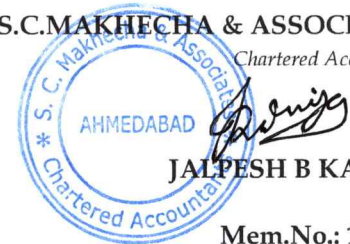
#### Annexure-N

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

Description		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee	155693111			71235700		
(b)	Gross profit / Turnover	20930977	155693111	13.44 %	10212202	71235700	14.34 %
(c)	Net profit / Turnover	14692578	155693111	9.44 %	6085119	71235700	8.54 %
(d)	Stock-in-Trade / Turnover	7300249	155693111	4.69 %	4072142	71235700	5.72 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

S.C.MAKHECHA & ASSOCIATES

Chartered Accountant



JALPESH B KARIYA

Partner

Mem.No.: 188853

Place Ahmedabad  
Date 20/09/2025

FRN No.: 120184W



# DEEP ELECTRICALS

Balance Sheet as at March 31, 2025

F.Y.: 2024-25

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
<b>* Sources Of Funds *</b>			
<b>Capital:</b>			
Proprietor/partner Capital	B1		2,94,48,211.06
<b>Partner Fixed Capital</b>	B2		38,75,000.00
<b>Loan Funds:</b>			
Secured Loan	B3	1,64,35,962.44	
Un-secured Loan	B4	30,67,400.00	
			1,95,03,362.44
<b>Current Liabilities &amp; Provision:</b>			
Sundry Creditors	B5	3,20,40,481.73	
Other Liabilities And Provisions	B6	17,24,096.72	
			3,37,64,578.45
<b>Total Sources Of Funds</b>			<b>8,65,91,151.95</b>
<b>* Application Of Funds *</b>			
<b>Fixed Assets:</b>			
Gross Block		21,04,661.63	
Less: depreciation		1,70,031.90	
Net Block	B7		19,34,629.73
<b>Current Assets:</b>			
Inventories	B8	73,00,249.00	
Sundry Debtors	B9	2,58,73,407.18	
Loans And Advances	B10	2,97,32,441.06	
Deposit	B11	2,14,85,724.00	
Bank Balance	B12	73,529.98	
Cash Account		1,91,171.00	
			8,46,56,522.22
<b>Total Application Of Funds</b>			<b>8,65,91,151.95</b>

For DEEP ELECTRICALS

**FOR, DEEP ELECTRICALS**

*Handwritten signature*

HIRENKUMAR HIMMATBHAI DHADUK

Partner

Place Ahmedabad

Date 20/09/2025

**PARTNER**

S.C. MAKHECHA & ASSOCIATES



Chartered Accountant

*Handwritten signature*

JALPESH B KARIYA

Partner

Mem.No.: 188853

UDIN: 25188853B/NINP01175

FRN No.: 120184W

# DEEP ELECTRICALS

Trading, Profit & Loss Account for the year ended March 31, 2025

F.Y.: 2024-25

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Sales	P1		15,56,93,111.41
<b>Less: Cost Of Sales</b>			
Opening Stock	P2	40,72,142.00	
Purchases	P3	11,36,11,493.26	
Direct Expenses	P4	2,43,78,748.09	
		14,20,62,383.35	
Less: closing Stock	P5	73,00,249.00	13,47,62,134.35
<b>Gross Profit</b>			<b>2,09,30,977.06</b>
Add: other Income	P6		4,32,079.96
			<b>2,13,63,057.02</b>
<b>Less: Administrative And Other Expenses</b>			
Administrative And Selling Expenses	P7	36,46,492.55	
Financial Expenses	P8	11,04,954.16	
Depreciation		1,70,031.90	
			49,21,478.61
<b>Net Profit Before Allocation Of Interest &amp; Remuneration</b>			<b>1,64,41,578.41</b>
Interest To Partner		4,65,000.00	
Remuneration To Partner		12,84,000.00	17,49,000.00
<b>Net Profit Transfer To Partner's Capital Account</b>			<b>1,46,92,578.41</b>

For DEEP ELECTRICALS

FOR, DEEP ELECTRICALS



**HIRENKUMAR HIMMATBHAI BHADUK**

Partner

Place Ahmedabad

Date 20/09/2025

**S.C. MAKHECHA & ASSOCIATES**

Chartered Accountant




**JALPESH B KARIYA**

Partner

Mem.No.: 188853

UDIN: 25188853BNINP01175

FRN No.: 120184W

# DEEP ELECTRICALS

Schedule Forming Part of Balance Sheet as at March 31, 2025

F.Y.: 2024-25

## Proprietor/Partner Capital

## SCHEDULE-B1

### Krishna Buildspace Private Limited Current Capital

**Credit:**

Opening Balance	43,76,778.38
Partner Interest	2,82,000.00
Net Profit From Pnl A/c.	88,15,547.00
Capital Addition During The Year	2,68,00,000.00

**4,02,74,325.38**

**Debit:**

Withdrawal During The Year	2,79,71,190.00
----------------------------	----------------

**2,79,71,190.00**

**Total of Krishna Buildspace Private Limited Current Capital**

**1,23,03,135.38**

### Hirenkumar Dhaduk Current Capital

**Credit:**

Opening Balance	11,86,351.27
Partner Interest	1,83,000.00
Partner Remuneration	12,84,000.00
Net Profit From Pnl A/c.	58,77,031.41
Capital Addition During The Year	1,39,25,487.00

**2,24,55,869.68**

**Debit:**

Withdrawal During The Year	53,10,794.00
----------------------------	--------------

**53,10,794.00**

**Total of Hirenkumar Dhaduk Current Capital**

**1,71,45,075.68**

**Total of Proprietor/Partner Capital**

**2,94,48,211.06**

## Partner Fixed Capital

## SCHEDULE-B2

Krishna Buildspace Private Limited Fixed Capital

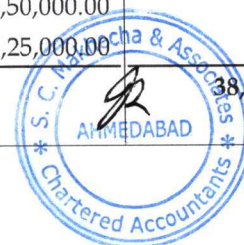
23,50,000.00

Hirenkumar Dhaduk Fixed Capital

15,25,000.00

**Total of Partner Fixed Capital**

**38,75,000.00**





Secured Loan		SCHEDULE-B3
Hdfc Bank Od	1,49,75,604.44	
Canara Bank Car Loan	14,60,358.00	
<b>Total of Secured Loan</b>		<b>1,64,35,962.44</b>

Un-Secured Loan		SCHEDULE-B4
Loan From Other Parties	30,67,400.00	
<b>Total of Un-Secured Loan</b>		<b>30,67,400.00</b>



Sundry Creditors for Expense

Ajay Ramsagar Maurya	65,156.44
Arvind Lavjibhai Dhaduk	16,64,160.00
Ashwinbhai R Kumbhani	18,17,347.00
Bhola Patel	2,27,779.41
Chirag Chaudhary Enterprises	12,03,576.16
Deepak Jhanwar & Associates	1,000.00
Deepak Kumar Ram	4,80,074.00
Gemar Vagheia-meet Electrical	4,94,475.00
Hajabhai Gagjibhai Mir	8,316.00
Harendra Singh	17,31,064.00
Jai Balaji Electric & Hardware Traders	8,600.00
Ravi Mishra	10,000.00
Safety First Fire Services	9,410.00
Shreeji Enterprise	2,39,769.00
S K Enterprise	46,342.00
Bhavik Mistry-exp	1,911.00
Bickykumar-exps Halol	3,512.62
Deepak Kumar - Thsti Expenses	2,615.00

80,15,107.63

Sundry Creditors for Goods

Adit Innovation Pvt Ltd	4,25,039.00
Arun K International	60,61,306.00
Impel Engineers	12,38,756.98
Kamal Traders	51,245.60
Power H2o Water Technologies	6,18,800.00
Shree Sharda Vijay Timber Mart	35,792.00
Spectrum Infosolutions Pvt Ltd	44,51,719.00
Technica Solutions	1,25,670.00
Aar Brothers	1,62,000.00
Advance Air Solutions	25,568.00
Jyoti Electricals	14,94,114.41
Kirti Electricals	37,87,161.00
Mohanlal Kacharabhai Mehta	6,100.00
M/s Kesarwani Bolts	22,420.00
Sdc Metal Emporium LLP	1,000.00
Simplified Technologies	8,68,244.11
S S Technologies	39,145.00
Vayaiot Tech Pvt Ltd	2,71,589.00
V K Brothers	39,091.00
Aa Associates	9,56,000.00
Alankar Tubes And Metals	3,059.00
Arden Enterprise	2,53,936.00
Ashoka Steels	33,156.00
A Z Solutions	1,38,360.00
B L Tonden & Co.	57,878.00





Dev Trading Co.	46,497.00	
Dhruv International	5,013.00	
Engicare Technology	905.00	
Glassix	21,194.00	
Green Electricals Private Limited	14,699.00	
Kalapi Sales Corporation	1,10,865.00	
Kavach	46,820.00	
Maya Engineering	36,801.00	
Meshwa Enterprise	35,500.00	
N L Corporation	31,860.00	
Om Spun Pipe	15,340.00	
Shree Nand Electricals	23,881.00	
Vashi Integrated Solutions Limited	20,34,264.00	
		2,35,90,789.10
<b><u>Sundry Creditors for Salary</u></b>		
Aftab Alam-salary	12,234.00	
Bhavik Chandrakantbhai Mistry-salary	38,000.00	
Deepak Kumar - Thsti Salary	14,000.00	
Guddu Kumar - Salary	62,250.00	
Partha Talukadar-salary	27,250.00	
Vishal Kumar - Salary	27,000.00	
Amjad Ansari - Salary	9,840.00	
Anwar-salary	1,037.00	
Arman-salary	8,316.00	
Arvind Yadav - Salary	304.00	
Chetna H Dhaduk - Salary	46,000.00	
Imran-salary	13,338.00	
Md Varish Ansari - Salary	14,333.00	
Rajesh-salary	10,135.00	
Ratan Kumar - Salary	8,788.00	
Sadik Ansari-salary	10,950.00	
Sajid Om Prakash Singh-salary	10,855.00	
Shailesh Paswan-salary	6,492.00	
Suraj - Salary	11,625.00	
Umesh - Salary	7,895.00	
Virendra Kushwaha - Salary	13,950.00	
Yusuf - Salary	16,242.00	
Ajay Khushwaha - Salary	8,092.00	
Amit-salary	8,738.00	
Arjun Sahani-salary	3,560.00	
Bikky Kumar-salary	15,000.00	
Jitendra Sahani-salary	4,671.00	
Rakesh Vishvakarma-salary	350.00	
Satendra - Salary	3,340.00	
Vickey Singh-salary	20,000.00	
		4,34,585.00
<b>Total of Sundry Creditors</b>		<b>3,20,40,481.73</b>



Other Liabilities and Provisions		SCHEDULE-B6
Interest Payable	6,230.00	
Gst Payable	15,77,883.72	
Gst Rcm Payable	1,170.00	
Tds Payable	1,00,450.00	
Pf Payable	15,943.00	
Provision For Expense	22,420.00	
<b>Total of Other Liabilities and Provisions</b>		<b>17,24,096.72</b>

Inventories		SCHEDULE-B8
Work In Progress	60,16,142.00	
Raw-material	12,84,107.00	
<b>Total of Inventories</b>		<b>73,00,249.00</b>

Sundry Debtors		SCHEDULE-B9
Central Public Works Department	1,27,500.00	
Krishna Buildspace Pvt Ltd - Guj	31,33,030.00	
Krishna Buildspace Pvt Ltd - Up	2,20,41,142.97	
Sr. Divisional Electrical Engineer	5,71,734.21	
<b>Total of Sundry Debtors</b>		<b>2,58,73,407.18</b>

Loans and Advances		SCHEDULE-B10
Accured Interest On Fdr	6,41,866.43	
Guddu Kumar-loan	70,000.00	
Prepaid Expense	1,778.00	
Tds Receivable Fy 2024-25	31,46,260.70	
Vivaan Adi Infra	2,25,00,000.00	
Advance To Suppliers	28,96,698.22	
Tcs Receivable Fy 2024-25	8,559.00	
Gst Receivable	4,67,278.71	
<b>Total of Loans and Advances</b>		<b>2,97,32,441.06</b>





# DEEP ELECTRICALS

Schedule Forming Part of Profit & Loss Account for the year ended March 31, 2025

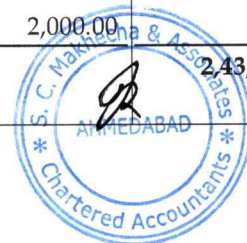
F.Y.: 2024-25

Sales		SCHEDULE-P1
Electrical Work Contract Service	15,56,50,739.41	
Sale Of Transfomer	42,372.00	
<b>Total of Sales</b>		<b>15,56,93,111.41</b>

Opening Stock		SCHEDULE-P2
Raw-material	16,71,155.00	
Work In Progress	24,00,987.00	
<b>Total of Opening Stock</b>		<b>40,72,142.00</b>

Purchases		SCHEDULE-P3
Electric Material Purchase	8,53,87,428.77	
Fire Material Purchase	6,21,227.80	
Hvac Material Purchase	1,43,19,116.40	
Purchase @12%	9,20,000.00	
Purchase @18%	1,23,00,789.04	
Purchase @28%	62,931.25	
<b>Total of Purchases</b>		<b>11,36,11,493.26</b>

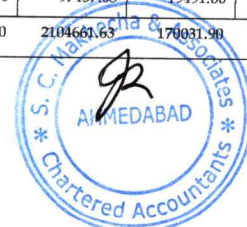
Direct Expenses		SCHEDULE-P4
Diesel Expense	20,214.00	
Freight & Transport Expense	4,12,132.89	
Professional And Technical Fees	4,20,394.00	
Salary & Wages	26,62,648.00	
Site Expense	4,91,787.75	
Subcontract, Jobwork & Labour Charges	2,03,69,571.45	
Testing Charges	2,000.00	
<b>Total of Direct Expenses</b>		<b>2,43,78,748.09</b>



Deposit		SCHEDULE-B11
Hdfc Bank Fdr	57,20,465.00	
Room Rent Deposit	3,000.00	
Security Deposit- Western Railway	1,41,040.00	
Security Deposit Npcc Lucknow	81,28,170.00	
Security Deposit Rohini	20,575.00	
Security Deposit Thsti	3,78,993.00	
Security Deposit Vaghasi Anand	5,06,411.00	
Security Deposit Wapcos Halol	10,91,553.00	
Withheld For Testing- Npcc Lucknow	54,95,517.00	
<b>Total of Deposit</b>		<b>2,14,85,724.00</b>

Bank Balance		SCHEDULE-B12
Hdfc Bank Limited	73,529.98	
<b>Total of Bank Balance</b>		<b>73,529.98</b>

Fixed Assets										SCHEDULE-B7
Description	Rate	Opening WDV	Addition (1st Half)	Addition (2nd Half)	Sale (1st Half)	Sale (2nd Half)	Capital Gain/Loss	Depre- ciation on	Depre- ciation	Closing WDV
Car	15	0.00	0.00	2007204.00	0.00	0.00	0.00	2007204.00	150540.30	1856663.70
Laptop	40	0.00	0.00	97457.63	0.00	0.00	0.00	97457.63	19491.60	77966.03
<b>** TOTAL **</b>		0.00	0.00	2104661.63	0.00	0.00	0.00	2104661.63	170031.90	1934629.73





Closing Stock		SCHEDULE-P5
Raw-material	12,84,107.00	
Work In Progress	60,16,142.00	
<b>Total of Closing Stock</b>		<b>73,00,249.00</b>

Other Income		SCHEDULE-P6
Interst On Fdr	4,29,318.40	
Kasar	2,761.56	
<b>Total of Other Income</b>		<b>4,32,079.96</b>

Administrative and Selling Expenses		SCHEDULE-P7
Employee Benefits	25,58,399.00	
Gst Expense	12,406.11	
Insurance Expense	466.00	
Interest On Gst	13,265.00	
Interest On Tds	2,102.00	
Late Fees On Gst	950.00	
Legal & Professional Fees	2,59,115.00	
Office Expense	22,432.00	
Petrol Expense	31,450.00	
Postage & Courier Expense	20,455.82	
Printing & Stationery Expense	15,845.00	
Rent Expense	1,71,400.00	
Repairs & Maintenance	1,18,852.73	
Rounding Off	1.37	
Safety Item For Employee	2,550.00	
Staff Welfare Expense	32,111.00	
Tea & Refreshment Expense	67,370.00	
Travelling Expense	3,17,321.52	
<b>Total of Administrative and Selling Expenses</b>		<b>36,46,492.55</b>

Financial Expenses		SCHEDULE-P8
Bank Charges	40,743.16	
Interest On Car Loan	27,396.00	
Interest On Od	10,36,815.00	
<b>Total of Financial Expenses</b>		<b>11,04,954.16</b>



	c)	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	Yes, To the extent Credit Is Not Available
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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	As Per Annexure-I
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) if yes, please furnish the details of the same	Omitted by the Income-tax (Eighth Amendment) Rules, 2025, w.e.f. 01/04/2025
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	Omitted by the Income-tax (Eighth Amendment) Rules, 2025, w.e.f. 01/04/2025
		29A(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? If yes, please furnish the following details:	No
		29B(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? If yes, please furnish the following details:	No
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
		30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No
		30B(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? If yes, please furnish the following details:	No
		30C(a) 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) If yes, please furnish the following details:	No

## Certificate under section 269SS & 269T

Date : 27/08/2025

To.

**S.C.MAKHECHA & ASSOCIATES**

Chartered Accountant

1st Floor, '1' Ram Krishna', Nr. Atithi Chowk, Panchwati Main Road

Rajkot : 360001

Email: contact@scma.in

Dear sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 269SS of Income Tax Act,1961 and repayment thereof as specified u/s.269T of Income Tax Act,1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

I/We further certify that no loan/deposits was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in section 269SS or 269T of the Income Tax Act,1961.

For DEEP ELECTRICALS



**PARTNER**

**HIRENKUMAR HIMMATBHAI DHADUK**

Partner



**Certificate under section 40A(3)**

Date : 27/08/2025

To.

**S.C.MAKHECHA & ASSOCIATES**

Chartered Accountant

1st Floor, "Ram Krishna", Nr. Atitli Chowk, Panchwati Main Road

Rajkot : 360001

Email: contact@scma.in

Dear sir,

I/We hereby certify that all the payments made for expenditure covered u/s.40A(3) of the Income Tax Act,1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For DEEP ELECTRICALS

**FOR, DEEP ELECTRICALS**



**PARTNER**

**HIRENKUMAR HIMMATBHAI DHADUK**

Partner

## Certificate under section 269ST

Date : 27/08/2025

To.

**S.C.MAKHECHA & ASSOCIATES**

Chartered Accountant

1st Floor, "Ram Krishna", Nr. Atithi Chowk, Panchwati Main Road

Rajkot : 360001

Email: contact@scma.in

Dear Sir,

I/We hereby certify that all the receipts in an amount exceeding the limits specified in section 269ST of Income Tax Act, 1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

I/We further certify that no receipt was accepted in cash or through bearer cheques was made in a mode other than specified in section 269ST of the Income Tax Act, 1961.

For DEEP ELECTRICALS

**FOR, DEEP ELECTRICALS**



**PARTNER**

**HIRENKUMAR HIMMATBHAI DHADUK**

Partner