

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2024-25

| | | | |
|-----------|--|---------------------------------|-----------------|
| PAN | AAKFA0832G | | |
| Name | APEX SYSTEM | | |
| Address | F-305,,IIIRD FLOOR, ADITYA ARCADE, PREET VIHAR, LAXMI NAGAR , NEW DELHI , 09-Delhi, 91-INDIA, 110092 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 602341931141024 |

| | | | |
|--------------------------------|---|----|--------------|
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 22,56,220 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 22,56,220 |
| | Net tax payable | 5 | 7,03,941 |
| | Interest and Fee Payable | 6 | 0 |
| | Total tax, interest and Fee payable | 7 | 7,03,941 |
| | Taxes Paid | 8 | 12,52,224 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 5,48,280 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

Income Tax Return electronically transmitted on 14-Oct-2024 13:06:44 from IP address 122.161.66.117
and verified by HARSH KUMAR SINGH having PAN AMOPS9036Q on 14-Oct-2024
using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____

System Generated

Barcode/QR Code



AAKFA0832G056023419311410242a043d11dd47af4d0d258b82f9bea701fd451c33

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

| | | | |
|---------------------------|---|----------------------|-----------------|
| Name of Assessee | APEX SYSTEM | | |
| Address | F-305,,IIIRD FLOOR,ADITYA ARCADE,PREET VIHAR,LAXMI NAGAR,NEW DELHI,DELHI,110092 | | |
| Status | Firm | Assessment Year | 2024-2025 |
| Ward | 36 (2) | Year Ended | 31.3.2024 |
| PAN | AAKFA0832G | Partnership Deed | 01/02/2004 |
| Residential Status | Resident | | |
| Particular of Business | Whole Sale cum Retail | | |
| Nature of Business | WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027),Trade Name:APEX SYSTEM | | |
| Method of Accounting | Mercantile | | |
| A.O. Code | --- | | |
| GSTIN No. | 07AAKFA0832G1ZS | | |
| Filing Status | Original | | |
| Last Year Return Filed On | 31/10/2023 | Acknowledgement No.: | 484752561311023 |
| Bank Name | ICICI BANK LIMITED, ICICI BANK LIMITED,SINCERE TOWERS IV, COMMUNITY CENTRE, PREET VIHAR, DELHI.110092, A/C NO:003705004474 ,Type: Current ,IFSC: ICIC0000037, Prevalidated : Yes, Nominate for refund : Yes | | |
| Tele: | (011)22425771 Mob:9810003396 | | |

Computation of Total Income

| | |
|--|-----------|
| Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.20,25,898) | 20,26,496 |
|--|-----------|

APEX SYSTEMS

| | | |
|--|-----------|-----------|
| Net profit as per profit & loss a/c | | 22,56,214 |
| <u>Add:</u> | | |
| Depreciation Debited in P&L A/c | | 4,81,081 |
| Interest Paid to Partners | | 14,45,112 |
| Remuneration Paid to Partners | | 12,00,000 |
| Total | | 53,82,407 |
| <u>Less:</u> | | |
| Interest on F.D.R. Consider Separately | 2,29,689 | |
| Interest Income | 31 | |
| Depreciation as per Chart u/s 32 | 4,81,079 | |
| Interest as per Deed u/s 40(b) | 14,45,112 | |
| | | 21,55,911 |
| | | 32,26,496 |

| | | |
|----------------------------|--|-----------|
| Profit Before Remuneration | | 32,26,496 |
| Remuneration Allowable | | 12,00,000 |
| | | 20,26,496 |

Income from Other Sources (Chapter IV F)

| | | |
|--|----------|----------|
| Interest on F.D.R.(as per Annexure) | 2,29,689 | |
| Interest From Other(as per Annexure) | 7 | |
| Interest From Parties(as per Annexure) | 24 | |
| | | 2,29,720 |

2,29,720

Gross Total Income 22,56,216

Total Income 22,56,216

Round off u/s 288 A 22,56,220

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30% 6,76,866

Health & Education Cess (HEC) @ 4.00% 27,075

7,03,941

T.D.S./T.C.S 12,52,224

-5,48,283

Refundable (Round off u/s 288B) 5,48,280

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

Non-Salary(as per Annexure) 12,52,224

Due Date for filing of Return October 31, 2024

Salary & Interest Allowable to Partners

| Name of Partner | Share % | Salary | Interest | Profit | Capital Balance |
|-------------------|---------|----------------|----------------|----------------|-----------------|
| HARSH KUMAR SINGH | 50.00 | 600000 | 719176 | 1128107 | 3760408 |
| KAUSHAL GUPTA | 50.00 | 600000 | 725936 | 1128107 | 5946781 |
| Total | | 1200000 | 1445112 | 2256214 | 9707189 |

Details of Depreciation APEX SYSTEMS

| Particulars | Rate | Opening | More Than 180 Days | Less Than 180 Days | Total | Sales | Sales Less Than 180 days | Balance | Depreciation (Short Gain) | WDV Closing |
|---------------------|------|----------------|--------------------|--------------------|----------------|----------|--------------------------|----------------|---------------------------|----------------|
| MOBILE | 15% | 52685 | 0 | 0 | 52685 | 0 | 0 | 52685 | 7903 | 44782 |
| Computer | 40% | 252 | 0 | 0 | 252 | 0 | 0 | 252 | 101 | 151 |
| Furniture | 10% | 8768 | 0 | 0 | 8768 | 0 | 0 | 8768 | 877 | 7891 |
| TOOLS | 15% | 7359 | 0 | 0 | 7359 | 0 | 0 | 7359 | 1104 | 6255 |
| TAB | 15% | 16025 | 0 | 0 | 16025 | 0 | 0 | 16025 | 2404 | 13621 |
| stabilizer | 15% | 4159 | 0 | 0 | 4159 | 0 | 0 | 4159 | 624 | 3535 |
| PLANT AND MACHINERY | 15% | 3067268 | 0 | 0 | 3067268 | 0 | 0 | 3067268 | 460090 | 2607178 |
| AIR CONDITIONER | 15% | 53179 | 0 | 0 | 53179 | 0 | 0 | 53179 | 7977 | 45202 |
| Total | | 3209695 | 0 | 0 | 3209695 | 0 | 0 | 3209695 | 481080 | 2728615 |

Bank Account Detail

| S.N | Bank | Address | Account No | IFSC Code | Type | Prevalidated | Nominate for refund |
|-----|--------------------|---|--------------|-------------|------------------|--------------|---------------------|
| 1 | ICICI BANK LIMITED | ICICI BANK LIMITED,SINCERE TOWERS IV, COMMUNITY CENTRE, PREET VIHAR, DELHI.110092 | 003705004474 | ICIC0000037 | Current(Primary) | Yes | Yes |

GST Turnover Detail

| S.NO. | GSTIN | Turnover |
|-------|-----------------|-----------|
| 1 | 07AAKFA0832G1ZS | 179848481 |

TOTAL**179848481****Details of Interest on F.D.R.**

| S.NO. | PARTICULARS | AMOUNT |
|-------|---------------------|---------------|
| 1 | ICICI BANK LIMITED | 90719 |
| 2 | UNION BANK OF INDIA | 138970 |
| | TOTAL | 229689 |

Details of Interest From Parties

| S.NO. | PARTICULARS | AMOUNT |
|-------|---------------------------|-----------|
| 1 | LARSEN AND TOUBRO LIMITED | 24 |
| | TOTAL | 24 |

Details of Interest From Other

| S.NO. | PARTICULARS | AMOUNT |
|-------|--------------------|----------|
| 1 | ICICI BANK LIMITED | 7 |
| | TOTAL | 7 |

Details of T.D.S. on Non-Salary(26 AS Import Date:09 Sep 2024)

| S.No | Name of the Deductor | Tax deduction A/C No. of the deductor | Total Tax deducted | Amount out of (4) claimed for this year | Section |
|------|---|---------------------------------------|--------------------|---|---------|
| 1 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 29 | 29 | 194C |
| 2 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 33 | 33 | 194C |
| 3 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 29 | 29 | 194C |
| 4 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 32 | 32 | 194C |
| 5 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 29 | 29 | 194C |
| 6 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 26 | 26 | 194C |
| 7 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 24 | 24 | 194C |
| 8 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 32 | 32 | 194C |
| 9 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 31 | 31 | 194C |
| 10 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 24 | 24 | 194C |
| 11 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 15 | 15 | 194C |
| 12 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 25 | 25 | 194C |
| 13 | BHOLE BABA MILK FOOD INDUSTRIES LIMITED | AGRB10129A | 26 | 26 | 194C |
| 14 | NEELAM AGARWAL | AGRN10698C | 141 | 141 | 194I(a) |
| 15 | NEELAM AGARWAL | AGRN10698C | 119 | 119 | 194I(a) |
| 16 | NEELAM AGARWAL | AGRN10698C | 143 | 143 | 194I(a) |
| 17 | NEELAM AGARWAL | AGRN10698C | 80 | 80 | 194I(a) |
| 18 | NEELAM AGARWAL | AGRN10698C | 164 | 164 | 194I(a) |
| 19 | NEELAM AGARWAL | AGRN10698C | 80 | 80 | 194I(a) |
| 20 | NEELAM AGARWAL | AGRN10698C | 166 | 166 | 194I(a) |
| 21 | NEELAM AGARWAL | AGRN10698C | 183 | 183 | 194I(a) |
| 22 | NEELAM AGARWAL | AGRN10698C | 98 | 98 | 194I(a) |
| 23 | AMAZON SELLER SERVICES PRIVATE LIMITED | BLRA14702C | 313 | 313 | 194O |

| | | | | | |
|-------|-------------------------------|------------|------|---------|------|
| 1889 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 701 | 701 | 194C |
| 1890 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 855 | 855 | 194C |
| 1891 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 1451 | 1451 | 194C |
| 1892 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 802 | 802 | 194C |
| 1893 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 762 | 762 | 194C |
| 1894 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 1289 | 1289 | 194C |
| 1895 | STAR CEMENT MEGHALAYA LIMITED | SHLM01225A | 802 | 802 | 194C |
| TOTAL | | | | 1252224 | |

Head wise Summary on Income and TDS thereon

| Head | Section | Amount Paid/Credited As per 26AS | As per Computation | Location of Income for Comparison | TDS |
|--------------|---------|--|-----------------------|---|----------------|
| Business | 194A | 90743 | 187009139 | (Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :187009139 | 9074 |
| Business | 194C | 24040491 | as above | as above | 480553 |
| Business | 194H | 18675 | as above | as above | 933 |
| Business | 194I(a) | 9696397 | as above | as above | 193977 |
| Business | 194I(b) | 63978 | as above | as above | 2922 |
| Business | 194JA | 5120 | as above | as above | 102 |
| Business | 194JB | 5200536 | as above | as above | 520053 |
| Business | 194O | 278159 | as above | as above | 2780 |
| Business | 194Q | 16412904 | as above | as above | 16414 |
| Business | 194R | 254156 | as above | as above | 25416 |
| Total | | 56061159 | 187009139 | | 1252224 |

Details of Taxpayer Information Summary (TIS)

| S.NO | INFORMATION CATEGORY | DERIVED VALUE(Rs.) | As Per Computation | Difference |
|------|---------------------------|-----------------------|---|---|
| 1 | Business receipts | 46210037 | Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity No account case gross receipts business /profession | 179848481 7160658 187009139 |
| 2 | GST purchases | 165678578 | | -140799102 |
| 3 | GST turnover | 179803202 | | |
| 4 | Interest from deposit | 90743 | Interest on FDR Interest from Parties | 229689 24 229713 |
| 5 | Interest from others | 7 | Interest From Other | 7 |
| 6 | Rent received | 63978 | | NIL |
| 7 | Rent on plant & machinery | 9696393 | | |

Maximum Allowable Salary to Partners

Profit Before Remuneration

3226496

Maximum Allowable Salary to Partners

1. 90% On First 3,00,000 of Book Profit

270000

2. 60% of the rest (2926496 x 0.6)

1755898

Maximum Allowable Salary to Partners

2025898

Signature
(HARSH KUMAR SINGH)
For APEX SYSTEM
Date-16.10.2024

CompuTax : APEX [APEX SYSTEM]
