


<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)				
PAN	AWFPS9474D			
Name	KISHORE SONI			
Address	SHOP NO. 3003, TRADE HOUSE MARKET, BESIDE VRUSHABH PETROL PUMP, OPP. FIRE BRIGADE, RING ROAD , SURAT , 11-Gujarat, 91-INDIA, 395002			
Status	Individual	Form Number	ITR-3	
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	429195630211023	
<b>Taxable Income and Tax Details</b>	Current Year business loss, if any	1	0	
	Total Income	2	6,50,680	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	6,50,680	
	Net tax payable	5	42,947	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	42,947	
	Taxes Paid	8	1,21,281	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 78,330	
<b>Accreted Income and Tax Detail</b>	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 submitted electronically on <u>21-Oct-2023 16:20:58</u> from IP address <u>116.72.45.83</u> and verified by <u>KISHORE SATYANARAYAN SONI</u> having PAN <u>AWFPS9474D</u> on <u>21-Oct- 2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7N78E7Y6BI</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 <b>AWFPS9474D03429195630211023c20b96059bfd0698e03fd01ae0a01a32e0108a61</b>			
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>				

\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

<b>Group</b>	: 00121A		
<b>Code No.</b>	: 003855		
<b>Name Of Assessee</b>	: Kishore Soni		
<b>PAN</b>	: AWFPS9474D		
<b>Father's Name</b>	: Satyanarayan Poonamchand Soni		
<b>Office Address</b>	: Shop No. 3003, Trade House Market, Beside Vrushabh Petrol Pump, Opp. Fire Brigade, Ring Road, Surat, Gujarat-395002		
<b>Status</b>	: INDIVIDUAL	<b>Assessment Year</b>	: 2023 - 2024
<b>Ward No</b>	: WARD 1(2)(2), SURAT	<b>Financial Year</b>	: 2022 - 2023
<b>Gender</b>	: Male	<b>Date Of Birth</b>	: 29/06/1985
<b>Aadhaar No.</b>	: 987516072609		
<b>Mobile No.</b>	: 9328160705		
<b>Email Address</b>	: Cakishoresoni@gmail.com		
<b>Residential Status</b>	: Resident		
<b>Name Of Bank</b>	: Icici Bank Limited		
<b>Micr Code</b>	: 395229011		
<b>Ifsc Code</b>	: Icic0001387		
<b>Address</b>	: Textile Market - Surat, Gujarat		
<b>Account No.</b>	: 138701507592		
<b>Opted For Taxation U/s 115BAC</b>	: No		
<b>Return</b>	: Original (Filing Date : 21/10/2023 & No. : 429195630211023)		

#### Details Of Bank Accounts

Name & Address Of The Bank Branch	Ifs Code	Account No.	Type Of Account	Status
Punjab National Bank Trade House Market	PUNB0052120	0521010055365	Saving	

### COMPUTATION OF TOTAL INCOME

#### Income From House Property 290620

##### Let Out

Name Of Tenant : Majic Moments

Address : ., ., ., ., Surat, Gujarat-395002

Annual Value 255000

Less: Standard Deduction U/s 24(a) 76500

Interest U/s 24(b) 55880

Taxable Income From House Property 122620

##### Let Out

Address : Rudram, Surat, Gujarat-395007

Annual Value 240000

Less: Standard Deduction U/s 24(a) -72000

Taxable Income From House Property 168000

#### Profits And Gains From Business And Profession 814501

Profit From Firm : Soni Jhawar And Co.

Remuneration 814501

Profit 812370

1626871

Less: Profit Exempt U/s 10(2A) -812370

814501

#### Capital Gains 26883

Short Term Capital Gain On Listed Securities (STT Paid) 26883

Long Term Capital Gain -89020

Long Term Capital Gain @ 10% -19104

Long Term Capital Loss C/f Rs. 108124 0

#### Income From Other Sources

Saving Bank Interest 8362

Interest Received As Per Interest Account	955664	
Less : Expenses	<u>-1309954</u>	-354290
Interest On Bond		1194
Interest On It Refund		788
Sweep Interest		10966
Dividend From Companies		<u>10742</u>
Total		<u>-322238</u>

#### **Inter-head Adjustment Of Losses U/s 71**

Other Income Loss Set Off From House Property Income	-290620
Other Income Loss Set Off From Business Income	-31618

#### **Brought Forward Losses Set-off**

Stcg Losses For The A.y. 2022-23 From Stcg @ 15%	<u>-52</u>
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**Gross Total Income** 809714

#### **Less Deductions Under Chapter-VIA**

80C Deduction [Rs. 278430]		150000
80D Medical Insurance Premia		9033
- Health Insurance (Self And Family)	9033	<u>          </u>
Total Deductions		<u>159033</u>

**Total Income** 650681

Total Income Rounded Off U/s 288A 650680

#### **COMPUTATION OF TAX ON TOTAL INCOME**

Tax On Rs. 250000	Nil	
Tax On Rs. 250000 (500000-250000) @ 5%	12500	
Tax On Rs. 123849 (623849-500000) @ 20%	<u>24770</u>	
<b>Tax On Rs. 623849</b>		37270
Tax On Short Term Listed Securities U/s 111A Rs. 26831 @ 15%		4025
		<u>41295</u>
Add: Health And Education Cess @ 4%		<u>1652</u>
		<u>42947</u>

#### **Less Tax Deducted At Source**

Section 194a: Other Interest	95781	
Section 194i(b): Section 194i(b)	<u>25500</u>	121281
		<u>-78334</u>

**Refundable** (78334)

Tax Rounded Off U/s 288B (78330)

#### **Exempted Income**

Ppf Interest U/s 10(11)	<u>86</u>
	<u>86</u>

#### **Detail Of Deduction U/s 80C**

Repayment Of Housing Loan	159578
Life Insurance Premium	<u>118852</u>
<b>Total</b>	<u>278430</u>

#### **Interest A/c**

Particular	Amount	Particular	Amount
To Soni Jhawar & Co.	24865.00	By M S Corporation	190110.00
To Sweta Kishore Soni	625574.00	By Laxmi Chemicals	135000.00
To Pradeep Dhoot	7526.00	By Bajaj Trading Co.	2920.00
To Rukmani Devi Satyanarayan Soni	18927.00	By Krishna Silk	63388.00
To Satyanaran P. Soni	83100.00	By Raghav Buildcon	97150.00
To Interest At Kotak Bank Loan	480867.00	By Raj Textiles	76931.00
To Interest At Top Up Loan	69095.00	By Shree Ramanuj Dyg. & Ptg. Mills Ltd.	150165.00
		By Vaidehi Print & Pack	240000.00
		By Balance C/d	354290.00
<b>Total</b>	<b>1309954.00</b>	<b>Total</b>	<b>1309954.00</b>

### LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2022-23	Short Term Capital Loss	52	52	-
2023-24	Long Term Capital Loss	-	-	108124

**As per Form 26AS [File Creation Date: 23-08-2023] last imported on 23-08-2023 11:10 AM**

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

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
<b>194 : Dividends</b>									
1.	DELN21817F		NTPC LIMITED	180	30/08/2022	Nil	Nil	OS	
<b>Total (Section)</b>				<b>180</b>		<b>Nil</b>	<b>Nil</b>		
<b>194A : Other Interest</b>									
1.	SRTC01168G		CHAIN SUKH BAJAJ SURAT, SURAT, GUJARAT-395002	2920	31/03/2023	292	292	OS	
<b>Sub-Total (TAN)</b>				<b>2920</b>		<b>292</b>	<b>292</b>		
1.	SRTM07769G		M S CORPORATION	190110	13/12/2022	19011	19011	OS	
<b>Sub-Total (TAN)</b>				<b>190110</b>		<b>19011</b>	<b>19011</b>		
1.	S RTP05184E		PUNJAB NATIONAL BANK SURAT, SURAT, GUJARAT-395002	10966	31/03/2023	214	214	OS	
<b>Sub-Total (TAN)</b>				<b>10966</b>		<b>214</b>	<b>214</b>		
1.	S RTP06325E		PRASHANT BINOD SHARMA RING ROAD, SURAT, GUJARAT-395002	63388	31/03/2023	6339	6339	OS	
<b>Sub-Total (TAN)</b>				<b>63388</b>		<b>6339</b>	<b>6339</b>		
1.	S RTR11775B		RAGHAV BUILDCON	97150	31/03/2023	9715	9715	OS	
<b>Sub-Total (TAN)</b>				<b>97150</b>		<b>9715</b>	<b>9715</b>		
1.	S RTS04534F		SHREE RAMANUJ DYEING AND PTG MILLS	150165	31/03/2023	15017	15017	OS	
<b>Sub-Total (TAN)</b>				<b>150165</b>		<b>15017</b>	<b>15017</b>		
1.	S RTS05104B		SANJAYKUMAR RAJKUMAR SADH A, SURAT, GUJARAT-395002	76931	31/03/2023	7693	7693	OS	
<b>Sub-Total (TAN)</b>				<b>76931</b>		<b>7693</b>	<b>7693</b>		
1.	S RTV00720G		VEENA SANJAY BANSAL 5047-48, JASH TEXTILE & YARN MARKET, RING ROAD, SURAT, GUJARAT-395002	135000	31/03/2023	13500	13500	OS	
<b>Sub-Total (TAN)</b>				<b>135000</b>		<b>13500</b>	<b>13500</b>		
1.	S RTV05328B		VAIDEHI PRINT AND PACK	240000	31/03/2023	24000	24000	OS	
<b>Sub-Total (TAN)</b>				<b>240000</b>		<b>24000</b>	<b>24000</b>		
<b>Total (Section)</b>				<b>966630</b>		<b>95781</b>	<b>95781</b>		
<b>194I(B) : SECTION 194I(B)</b>									
1.	S RTM14933C		MAGIC MOMENTS F&B	255000	31/03/2023	25500	25500	HP	
<b>Total (Section)</b>				<b>255000</b>		<b>25500</b>	<b>25500</b>		
<b>Grand Total</b>				<b>1221810</b>		<b>121281</b>	<b>121281</b>		

### STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES (STT PAID)

Name of Company	Date of Purchase/ Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
	01/04/2022	31/03/2023	787137.19	760254.22	0.00	0.00	26882.97
<b>Total</b>			<b>787137.19</b>	<b>760254.22</b>	<b>0.00</b>	<b>0.00</b>	<b>26882.97</b>

### STATEMENT OF LONG TERM CAPITAL GAIN ON LISTED SECURITIES

CAPITAL GAIN (WITH INDEXATION BENEFIT) [PROVISO U/S 112(1) IS APPLIED ONLY FOR TAX BENEFIT IN EXCESS OF 10%]										
Name of Company	Date of Purchase/ Year	Date of Sale/ Year	Sales Price	Purchase Cost	Index Cost	Transfer Expenses	Exempt	Capital Gain	Capital Gain without Indexation	Capital Gain with Indexation
JP ASSOCIATES	03/01/2008	22/08/2022	907.20	35047.00	89927.00	0.00	0.00	-89019.80	*-34139.80	*-89019.80
<b>Total</b>			<b>907.20</b>	<b>35047.00</b>	<b>89927.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-89019.80</b>	<b>0.00</b>	<b>0.00</b>

\* Not included in Totals [Proviso u/s 112(1) is not applied as Capital Gain (with indexation benefit) Taxable @ 20% is lower than Capital Gain (without indexation benefit) Taxable @ 10%].

JP ASSOCIATES - 35047 \* (331/129) = 89927

**CAPITAL GAIN TAXABLE @ 10% (WITHOUT INDEXATION BENEFIT) [SECTION 112A) IS APPLICABLE]**

Name of Company	Date of Purchase / Year	Date of Sale/ Year	Sales Price	Purchase Cost (Deductible)	Transfer Expenses	Exempt	Capital Gain	Actual Purchase Cost	FMV on Jan 31, 2018
UCO BANK EQ	03/01/2008	22/08/2022	2294.00	17176.00	0.00	0.00	-14882.00	17176.00	6350.00
NTPC LIMITED EQ	03/01/2008	22/08/2022	662.50	662.50	0.00	0.00	0.00	0.00	8547.50
NTPC LIMITED EQ	03/01/2008	22/08/2022	9867.00	13740.00	0.00	0.00	-3873.00	13740.00	10257.00
BIOCHEMICAL AND SYNTHETIC PRODUCTS LIMITED EQ	29/09/2021	07/10/2022	1011.00	1278.36	0.00	0.00	-267.36	1278.36	0.00
DASSAULT RELIANCE AEROSPACE LIMITED EQ	27/09/2021	07/10/2022	2430.40	2512.50	0.00	0.00	-82.10	2512.50	0.00
Total			16264.90	35369.36	0.00	0.00	-19104.46	34706.86	25154.50

UCO BANK EQ - Cost of acquisition: Higher of [17176(Actual cost of acquisition) & 2294(Lower of [6350(FMV on Jan 31, 2018) & 2294(Full value of consideration)])]

NTPC LIMITED EQ - Cost of acquisition: Higher of [0(Actual cost of acquisition) & 662.5(Lower of [8547.5(FMV on Jan 31, 2018) & 662.5(Full value of consideration)])]

NTPC LIMITED EQ - Cost of acquisition: Higher of [13740(Actual cost of acquisition) & 9867(Lower of [10257(FMV on Jan 31, 2018) & 9867(Full value of consideration)])]

**Details of Taxpayer Information Summary**

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Rent received	House Property		255000.00	255000.00	495000.00	-240000.00		
2	Dividend	Other Source	194	10743.00	10743.00	10742.00	1.00	180.00	-10562.00
3	Interest from savings bank	Other Source	194A	8362.00	8362.00	8362.00	Nil		
4	Interest from deposit	Other Source	194A	966630.00	966630.00	968612.00	-1982.00	966630.00	-1982.00
5	Sale of securities and units of mutual fund	Capital Gain		691991.00	691991.00	804309.00	-112318.00		
6	Purchase of immovable property			12751596.00	12751596.00				
7	Purchase of time deposits			12000000.00	12000000.00				
8	Purchase of securities and units of mutual funds			207171.00	207171.00				

**KISHORE SONI**  
**SHOP NO. 3003, TRADE HOUSE MARKET, BESIDE VRUSHABH PETROL PUMP, OPP. FIRE**  
**BRIGADE, RING ROAD, SURAT, GUJARAT-395002**

**Capital Account**

<b>Particulars</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
To Mediclaim Premium	9,033.00	By Opening Balance	70,63,735.13
To Income Tax	1,44,727.00	By Dividend Received	10,742.00
To Bank Charges	939.20	By Rent Received	2,40,000.00
To Insurance	21,948.00	By Ppf Interest	86.00
To Shares Exp.	2,879.00	By Share In Profit From : Soni Jhawar & Co.	8,12,369.84
To Interest Paid	3,54,290.00	By Remuneration Received From : Soni Jhawar & Co.	8,14,501.34
To Home Loan Interest	55,880.00	By Short Term Profit	26,882.97
To Withdrawals	1,89,423.24	By Interest On Gold Bond	1,194.26
To T.d.s. [31-03-2022]	58,096.00	By Interest From Sukanya Samrudhi Yojna	70.00
To Life Insurance Premium	1,18,852.48	By Saving Bank Interest	8,362.00
To Municiple Tax	4,287.00	By Interest On It Refund 2022	788.00
To Loan Processing Charges	18,032.00	By Auto Sweep Fd Interest	10,966.00
To Long Term Profit /loss	52,581.80	By Old Shares Stock(3/1/2008)	65,963.04
To Interest At Top Up Loan	498.00	By Icici Loan A/c (termination Amount Received)	1,592.00
To Seminar Fees	600.00	By Icici Home Loan A/c. 19046	1,342.00
To Jainam Fashions	1,620.00	By Rent ( Majic Moments )	2,55,000.00
To Rent Registry Exp.	52,000.00		
To Closing Balance	82,27,907.86		
<b>Total</b>	<b>93,13,594.58</b>	<b>Total</b>	<b>93,13,594.58</b>

**KISHORE SONI**  
**SHOP NO. 3003, TRADE HOUSE MARKET, BESIDE VRUSHABH PETROL PUMP, OPP. FIRE**  
**BRIGADE, RING ROAD, SURAT, GUJARAT-395002**

**BALANCE SHEET AS AT 31ST MARCH, 2023**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL	82,27,907.86	<b>INVESTMENTS</b>	
<b>LOAN FUNDS</b>		AUTO SWEEP FD A/C	2,40,000.00
<b>SECURED LOANS</b>		FINDESK SOLUTIONS (P) LTD.	25,000.00
KOTAK MAHINDRA BANK	30,52,539.00	FLAT AT RUDRAM	27,65,239.00
LOAN (3885239629920		HARIOM TAX PUBLICATIONS (P) LTD.-SHARES	15,000.00
KOTAK MAHINDRA BANK	72,93,265.00	HONDA ACTIVA (13-03-2018)	64,806.00
LOAN (9514538010816)		L & T EMERGING FUND	2,000.00
KOTAK MAHINDRA HOME	6,42,261.00	MF MOTILAL OSWAL MOST	60,000.00
LOAN		FOCUS FUND	
<b>UNSECURED LOANS</b>		PPF A/C	2,127.00
MANAV SETHI	2,00,000.00	SHARES	2,79,771.00
PRADEEP DHOOT	70,246.00	SHARES(MOHINIDEVI	5,000.00
RUKMADEVI SATYANARAIN	1,74,231.00	FOUNDATION)	
SONI		SOVEREIGN GOLD BOND	75,075.00
SATYANARAIN	7,75,599.00	SUKANYA SAMDRUDDHI	1,070.00
POONAMCHAND SONI		YOJANA	
SONI JHAWAR & CO.	9,61,992.55	VEE AAR LIFE SPA CE	1,08,04,658.00
SWETA	24,78,701.50	(SHOP)	
	46,60,770.05	<b>CURRENT ASSETS</b>	
		<b>SUNDRY DEBTORS</b>	
		ZERODHA	97,973.01
		<b>CASH AND BANK</b>	
		ICICI BANK LTD.	8,287.23
		KOTAK SAVING A/C	86,255.38
		PUNJAB NATIONAL BANK	51,391.14
		<b>CASH IN HAND</b>	
		CASH IN HAND	1,51,209.15
		<b>LOANS AND ADVANCES</b>	
		<b>(ASSETS)</b>	
		BAJAJ TRADING CO.	22,095.00
		KRISHNA SILK	5,57,049.00
		LAXMI CHEMICALS	9,00,000.00
		RAGHAV BUILDCON	25,87,435.00
		RAJ TEXTILE [SANJAY SADH]	10,69,238.00
		SHREE RAMANUJ DYG&PTG.	16,35,148.00
		MILLS LTD	
		T.D.S. [31-03-2023)	1,21,281.00
		VAIDEHI PRINT & PACK	22,16,000.00
		<b>DEPOSIT</b>	
		DGVCL(SANGINI EVOK G/16)	33,635.00
<b>TOTAL</b>	<b>2,38,76,742.91</b>	<b>TOTAL</b>	<b>2,38,76,742.91</b>