

APPLICATION FOR ADDITIONAL EVIDENCE

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Rashmi Jain

SIGNED BY COUNSEL CA RASHMI JAIN

M. NO. 654321

PHONE NO. 9899117401

GSTAT FORM -01

[See rule 29 and 49]

Interlocutory Application to the Appellate Tribunal

1. GSTIN – 1234567890
2. Name of the Appellant – KALRA TRADING CO.
3. Address of the Appellant – ROHTAK ROAD, NEAR
LIBERTY CINEMA, NEW DELHI
4. Original Appeal Number-12345 of 2025 Date 11/5/2025
5. Date of last hearing – N. A.
6. Name of the representative – CA RASHMI JAIN
7. Purpose of the Interlocutory application – Additional Evidence
8. Whether the appellant or applicant or respondent wishes to be heard in person
- YES
9. Statement of facts – Annexure AD-2
10. Grounds of application – Annexure AD-2
11. Prayer - Annexure AD-2

Place: DELHI

Date: 11/5/2025

For KALRA TRADING CO.


R. JAIN
PARTNER

**THROUGH CA RASHMI JAIN
COUNSEL FOR THE APPLICANT**

VERIFICATION

Verified on this day of 11th May, 2025 that the contents of the above application are true to the best of my knowledge and belief and nothing material has been concealed therefrom.


APPLICANT

**IN THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL,
NEW DELHI BENCH, NEW DELHI**

In the appeal no. 12345 of 2025

IN THE MATTER OF:

**KALRA TRADING CO.
ROHTAK ROAD
NEAR LIBERTY CINEMA
NEW DELHI
GSTIN NO. 1234567890**

APPELLANT

VERSUS

COMMISSIONER, DGST, DELHI

RESPONDENT

**INTERLOCUTORY APPLICATION TO THE HON'BLE APPELLATE
TRIBUNAL, UNDER RULE 29 OF GSTAT (PROCEDURE) RULES 2025
READ WITH RULE 112 OF DGST RULES, FOR PRODUCTION OF
ADDITIONAL EVIDENCE.**

HON'BLE PRESIDENT AND HIS COMPANION MEMBERS,

MOST RESPECTFULLY SHEWETH:

The applicant above named respectfully submits as under:

1. That the applicant has been registered with the GST Department for the last many years and deals in consumer durable electrical and electronics goods as a distributor for leading companies.

2. The appellant has deposited the prescribed mandatory fee of Rs. 5000 as per rule 119(2) GSTAT (Procedure) Rules 2025 read with section 112(7) DGST Act along with rule 110(5) of DGST Rules Challan has been annexed as **Annexure AD-4** to this application.
3. The applicant has annexed affidavit of the partners of the applicant firm in support of this application as **Annexure AD-3**.
4. The Interlocutory Application to the Hon'ble Appellate Tribunal has been signed by the Partner of the firm.

FACTUAL MATRIX

Aggrieved by the First Appellate Authority order, the Applicant hereby wish to submit all the relevant additional evidences that are always available as part of books of account and are necessary documents of the business.

GROUND OF THE APPLICATION

The applicant wishes to bring on record the additional evidences in form of following documents (annexed as **Annexure AD-5**) to nullify the observations made by the lower authorities below, who have passed the order based on presumption and facts for which no inquiry has been made from the applicant nor any such evidence in the form of documents was called for.

The applicant always has these evidences and documents in support of legitimate claims made in the returns.

The proper officer did not at any time call for any such evidence / documents and had he ever remotely called such evidences, the applicant would have given the same accordingly.

The First Appellate Authority too followed the order of the Proper Officer.

Here the applicant is making this application to produce the evidence as annexed in the interest of justice so that the liability of the applicant could be properly and legally determined.

In light of the above, the Appellant prays that the present evidences be duly accepted and taken on record in the interest of justice

PRAYER

In view of the above grounds of appeal the appellant respectfully prays as under:

- 1) That the applicant be permitted to bring the additional evidences on record to make this as part of appeal itself.
- 2) Any other relief that this Hon'ble Tribunal may deem fit and proper may also be given to the appellant.

It is prayed accordingly.

FOR KALRA TRADING CO.


PARTNER

THROUGH CA RASHIMI JAIN
COUNSEL FOR THE APPLICANT

VERIFICATION

Verified on this day of 11th May 2025 that the contents of the above application are true to the best of my knowledge and belief and nothing material has been concealed therefrom.


APPLICANT

"STAMP PAPER OF RS 100/-

DULY NOTORISED."

Before the Goods and Services Tax Appellate Tribunal (GSTAT)

AFFIDAVIT FOR SUBMISSION OF ADDITIONAL EVIDENCE

I, R. Jain, son of V. Jain, aged 56 years residing at Rohtak Road, Near Liberty Cinema, New Delhi, do hereby solemnly affirm and declare as follows:

1. That I am a Partner of Kalra Trading Co., engaged in Trading of consumer durable electrical and electronic goods.
2. That we are a partnership firm with two partners R. Jain S/o Mr. V. Jain and N. Jain S/o Mr. V. Jain.
3. That the First Appellate order dated 2.2.2025 was passed under section 107 of the DGST Act, 2017 for the tax period 2020-21 and we intended to file an appeal under section 112 of the DGST Act before The Hon'ble Appellate Tribunal.
4. That as per rule 112(1) of DGST Rules, we were prevented by sufficient cause from producing evidences before the Adjudicating Authority and the First Appellate Authority.
5. That we hereby submit 33 Tax Invoices in Original and other related documents as per Annexure AD-5.1.
6. That we hereby submit documents related to target linked schemes annexed as Annexure AD-5.2.
7. That we hereby submit documents related to Car Ferrari and its rental income annexed as Annexures AD-5.3 and AD-5.4.

8. That we hereby submit Legal Opinion from Joshi Associates regarding Non-Reversal of ITC pertaining to Pre-GST Purchase Invoice of Air Conditioners lost in fire.
9. That we are ready to give any other documents that this Hon'ble Tribunal may need for the justice.
10. That all these documents are part of our books of accounts and these were always there, at the time of audit under section 65 of DGST Act, adjudication under section 73 of DGST Act and First Appellate Order under section 107 of DGST Act.
11. That I am willing to file the appeal before the GSTAT Hon'ble Bench and will ensure the compliance in proceedings.


DEPONENT

VERIFICATION:

Verified at New Delhi on this 10th day of May 2025 that the contents of the above affidavit are true and correct, no part of it is false and nothing material has been concealed therefrom.


DEPONENT

SIGNED:
(R. JAIN)

Aadhaar Number 0000 0000 0000 0000

Date: 10/5/2025

Place: Delhi

Form GST PMT-06 Payment Challan					
(See Rule 87(2))					
Challan for deposit of goods and services tax					
CPIN	21023300	2	Challan Generated On	10-05-2025 14:47	
Details of Taxpayer					
GSTIN	1234567890		Email	info@ktc.com	Mobil e
Legal Name	KALRA TRADING CO.		Address	XXXXXXXXXXXXXXX Delhi, 11	8XXXXXXXXX427
Reason for Challan					
Reason	Any other payment				

Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	0	0	0	0	0	0
	IGST(0008)	0	0	0	0	0	0
	CESS(0003)	0	0	0	0	0	0
	Sub-Total	0	0	0	0	0	0
Delhi	SGST(0007)	0	0	0	5000	0	5000
Total Amount		0	0	0	5000	0	5000
Total Amount (in words)					5000	0	5000

Rupees Five Thousand Only

Mode of Payment					
E-Payment	YES	Over the Counter(OTC)		NEFT / RTGS	

Particulars of depositor	
Name R. JAIN	
Designation/Status(Managerpartner etc)	
Signature SIGNED	
Date 10/5/2025	
Paid Challan Information	
GSTIN	1234567890
Taxpayer Name	KALRA TRADING CO.
Name of the Bank	BANK OF INDIA
Amount	5000
Bank Reference No.(BRN)UTR	123457
CIN	654321123456
Payment Date	10/5/2025
Bank Ack No.	00000000001111112
(For Cheque / DD deposited at Bank's counter)	

GSTIN : 0987654321

ANNEXURE

AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gwall.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10001

Dated : 30-09-2024

GR/RR No. : 1234567891245

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890011

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654321

ANNEXURE AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gwail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10002

Dated : 30-09-2024

GR/RR No. : 1234567891246

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890012

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature :						
SIGNED						

GSTIN : 0987654321

ANNEXURE AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10003

Dated : 30-09-2024

GR/RR No. : 1234567891247

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890013

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654321

ANNEXURE

AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10004

Dated : 30-09-2024

GR/RR No. : 1234567891248

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890014

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.		WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST					9%		6,300.00
ADD: SGST					9%		6,300.00
Grand Total				10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions E.& O.E.			for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED							

GSTIN : 0987654321

ANNEXURE AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 900000001 email : abcwmsupplier@gwall.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10005

Dated : 30-09-2024

GR/RR No. : 1234567891249

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890015

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.		WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST					9%		6,300.00
ADD: SGST					9%		6,300.00
Grand Total				10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions E.& O.E.			for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature :							
SIGNED							

GSTIN : 0987654321

ANNEXURE AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10006

Dated : 30-09-2024

GR/RR No. : 1234567891250

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890016

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654321

ANNEXURE

AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gwall.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10007

Dated : 30-09-2024

GR/RR No. : 1234567891251

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890017

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654321

ANNEXURE AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10008

Dated : 30-09-2024

GR/RR No. : 1234567891252

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890018

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees		Eighty-Two Thousands		Six Hundreds Only		
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature :						
SIGNED						

GSTIN : 0987654321

ANNEXURE AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHIInvoice No. : 24-25/10009
Dated : 30-09-2024
GR/RR No. : 1234567891253Vehicle No. : DL00X0000
Station : DELHI
E-Way Bill No. : 1234567890019

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for ABC WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654321

ANNEXURE

AD-5.1.A

TAX INVOICE

ABC WM SUPPLIER

1, Bhagwan Ganj, Delhi -110006
Tel. : 90000001 email : abcwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10010

Dated : 30-09-2024

GR/RR No. : 1234567891254

Vehicle No. : DL00X0000

Station : DELHI

E-Way Bill No. : 1234567890020

GSTIN : 1234567890

GSTIN : 1254567890		E Way Bill NO. : 1254567890020				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees		Eighty-Two Thousands		Six Hundreds Only		
Terms & Conditions		for ABC WM SUPPLIER				
E.& O.E.						
Receiver's Signature :						
SIGNED		SIGNED				
		Authorised Signatory				

GSTIN : 0987654322

ANNEXURE

AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10001

Dated : 30-09-2024

GR/RR No. : 1234567891255

Vehicle No. : DL00X0002

Station : DELHI

E-Way Bill No. : 1234567890021

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions		for XYZ WM SUPPLIER				
E.& O.E.						
Receiver's Signature :		SIGNED Authorised Signatory				
SIGNED						

GSTIN : 0987654322

ANNEXURE

AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10002

Dated : 30-09-2024

GR/RR No. : 1234567891256

Vehicle No. : DL00X0002

Station : DELHI

E-Way Bill No. : 1234567890022

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.		WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST				9%			6,300.00
ADD: SGST				9%			6,300.00
Grand Total				10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions			for XYZ WM SUPPLIER				
E.& O.E.							
Receiver's Signature :							
SIGNED			SIGNED				
			Authorised Signatory				

GSTIN : 0987654322

ANNEXURE AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10003
Dated : 30-09-2024
GR/RR No. : 1234567891257

Vehicle No. : DL00X0002
Station : DELHI
E-Way Bill No. : 1234567890023

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.		WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST					9%		6,300.00
ADD: SGST					9%		6,300.00
Grand Total				10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions E.& O.E.			for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED							

GSTIN : 0987654322

ANNEXURE

AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gwall.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10004
Dated : 30-09-2024
GR/RR No. : 1234567891258

Vehicle No. : DL00X0002
Station : DELHI
E-Way Bill No. : 1234567890024

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654322

ANNEXURE AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10005
Dated : 30-09-2024
GR/RR No. : 1234567891259

Vehicle No. : DL00X0002
Station : DELHI
E-Way Bill No. : 1234567890025

GSTIN : 1234567890

GSTIN : 1234567890		E Way Bill NO. : 1234567890025				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees		Eighty-Two Thousands		Six Hundreds Only		
Terms & Conditions E.& O.E.		for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature ; SIGNED						

GSTIN : 0987654322

ANNEXURE

AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHIInvoice No. : 24-25/10006
Dated : 30-09-2024
GR/RR No. : 1234567891260Vehicle No. : DL00X0002
Station : DELHI

E-Way Bill No. : 1234567890026

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654322

ANNEXURE AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10007
Dated : 30-09-2024
GR/RR No. : 1234567891261

Vehicle No. : DL00X0002
Station : DELHI
E-Way Bill No. : 1234567890027

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.		WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST					9%		6,300.00
ADD: SGST					9%		6,300.00
Grand Total				10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions E.& O.E.			for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED							

GSTIN : 0987654322

ANNEXURE

AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10008
Dated : 30-09-2024
GR/RR No. : 1234567891262

Vehicle No. : DL00X0002
Station : DELHI
E-Way Bill No. : 1234567890028

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654322

ANNEXURE AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gwall.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10009
Dated : 30-09-2024
GR/RR No. : 1234567891263

Vehicle No. : DL00X0002
Station : DELHI
E-Way Bill No. : 1234567890029

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654322

ANNEXURE

AD-5.1.A

TAX INVOICE

XYZ WM SUPPLIER

2, Bhagwan Ganj, Delhi -110006
Tel. : 90000002 email : xyzwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10010
Dated : 30-09-2024
GR/RR No. : 1234567891264

Vehicle No. : DL00X0002
Station : DELHI

E-Way Bill No. : 1234567890030

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for XYZ WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature :						
SIGNED						

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gwall.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10001

Dated : 30-09-2024

GR/RR No. : 1234567891265

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890031

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE		84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST					9%		6,300.00
ADD: SGST					9%		6,300.00
Grand Total			10	NOS.			82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions			for RST WM SUPPLIER				
E.& O.E.							
Receiver's Signature :			SIGNED Authorised Signatory				
SIGNED							

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10002

Dated : 30-09-2024

GR/RR No. : 1234567891266

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890032

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10003
Dated : 30-09-2024
GR/RR No. : 1234567891267

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890033

GSTIN : 1234567890

GSTIN : 1234567890		E Way Bill No. : 1234567890033				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10004

Dated : 30-09-2024

GR/RR No. : 1234567891268

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890034

GSTIN : 1234567890

GSTIN : 123456/890		E way Bill No. : 123456/890034				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE AD-5.1.A

TAX INVOICE

RST WM SUPPLIER3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10005

Dated : 30-09-2024

GR/RR No. : 1234567891269

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890035

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						70,000.00
ADD: CGST				9%		6,300.00
ADD: SGST				9%		6,300.00
Grand Total			10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (70000 + 6300 + 6300)						
Rupees Eighty-Two Thousands Six Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10006

Dated : 30-09-2024

GR/RR No. : 1234567891270

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890036

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.		WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
							70,000.00
ADD: CGST					9%		6,300.00
ADD: SGST					9%		6,300.00
Grand Total				10	NOS.		82,600.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (70000 + 6300 + 6300)							
Rupees Eighty-Two Thousands Six Hundreds Only							
Terms & Conditions E.& O.E.			for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED							

GSTIN : 0987654323

ANNEXURE AD-5.1.A

TAX INVOICE

RST WM SUPPLIER3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10007

Dated : 30-09-2024

GR/RR No. : 1234567891271

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890037

GSTIN : 1234567890

GSTIN : 1234567890		E Way Bill No. : 1234567890037				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	6,000	60,000.00
						60,000.00
ADD: CGST				9%		5,400.00
ADD: SGST				9%		5,400.00
Grand Total			10	NOS.		70,800.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (60000 + 5400 + 5400)						
Rupees Seventy Thousands Eight Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE AD-5.1.A

TAX INVOICE

RST WM SUPPLIER3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10008

Dated : 30-09-2024

GR/RR No. : 1234567891272

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890038

GSTIN : 1234567890

GST IN : 1254567890		GST OUT : 1254567890038				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	6,000	60,000.00
						60,000.00
ADD: CGST				9%		5,400.00
ADD: SGST				9%		5,400.00
Grand Total			10	NOS.		70,800.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (60000 + 5400 + 5400)						
Rupees Seventy Thousands Eight Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature :						
SIGNED						

GSTIN : 0987654323

ANNEXURE AD-5.1.A

TAX INVOICE

RST WM SUPPLIER3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10009

Dated : 30-09-2024

GR/RR No. : 1234567891273

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890039

GSTIN : 1234567890

GSTIN : 1234567890		E Way Bill NO. : 1234567890039				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	6,000	60,000.00
						60,000.00
ADD: CGST				9%		5,400.00
ADD: SGST				9%		5,400.00
Grand Total			10	NOS.		70,800.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (60000 + 5400 + 5400)						
Rupees Seventy Thousands Eight Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 900000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10010
Dated : 30-09-2024
GR/RR No. : 1234567891274

Vehicle No. : DL00X0003
Station : DELHI
E-Way Bill No. : 1234567890040

GSTIN : 1234567890

GSTIN : 1234567890						
Bill No. : 1234567890040						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	6,000	60,000.00
						60,000.00
ADD: CGST				9%		5,400.00
ADD: SGST				9%		5,400.00
Grand Total			10	NOS.		70,800.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (60000 + 5400 + 5400)						
Rupees Seventy Thousands Eight Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED						

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10011

Dated : 30-09-2024

GR/RR No. : 1234567891275

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890041

GSTIN : 1234567890

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	6,000	60,000.00
						60,000.00
ADD: CGST				9%		5,400.00
ADD: SGST				9%		5,400.00
Grand Total			10	NOS.		70,800.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (60000 + 5400 + 5400)						
Rupees Seventy Thousands Eight Hundreds Only						
Terms & Conditions E.& O.E.		for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature :						
SIGNED						

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10012

Dated : 30-09-2024

GR/RR No. : 1234567891276

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890042

GSTIN : 1234567890

S.N.		Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE		84501200	10	NOS.	6,000	60,000.00
							60,000.00
ADD: CGST					9%		5,400.00
ADD: SGST					9%		5,400.00
Grand Total			10	NOS.			70,800.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax							
18% (60000 + 5400 + 5400)							
Rupees Seventy Thousand Eight Hundreds Only							
Terms & Conditions E.& O.E.			for RST WM SUPPLIER SIGNED Authorised Signatory				
Receiver's Signature : SIGNED							

GSTIN : 0987654323

ANNEXURE

AD-5.1.A

TAX INVOICE

RST WM SUPPLIER

3, Bhagwan Ganj, Delhi -110006
Tel. : 90000003 email : rstwmsupplier@gmail.com

Customer Details :

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 24-25/10013

Dated : 30-09-2024

GR/RR No. : 1234567891277

Vehicle No. : DL00X0003

Station : DELHI

E-Way Bill No. : 1234567890043

GSTIN : 1234567890

GSTIN : 1234567890		E Way Bill NO. : 1234567890043				
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.)
1.	WASHING MACHINE	84501200	10	NOS.	6,044.44	60,444.44
						60,444.44
ADD: CGST				9%		5,440.00
ADD: SGST				9%		5,440.00
Grand Total			10	NOS.		71,324.44
Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax						
18% (60444.44 + 5440 + 5440)						
Rupees Seventy-One Thousands Three Hundreds						
Twenty-Four & Paise Forty-Four Only						
Terms & Conditions		for RST WM SUPPLIER				
E.& O.E.						
Receiver's Signature :		SIGNED				
SIGNED						
		Authorised Signatory				

SCHEME ANNOUNCEMENT BY MAIL TO DISTRIBUTORS

1.4.2020

MAIL

FROM: info@ktc.com
TO: distributor1@gmail.com, distributor2@gmail.com, distributor3@gmail.com,
distributor4@gmail.com, distributor5@gmail.com,(252 more)
SUBJECT: Exciting Target Linked Scheme – Exclusive Incentives Await!

Dear Valued Distributors,

We are pleased to introduce our Target Linked Scheme (TLS), designed to reward your business growth! Effective from April 1, 2020, to September 30, 2020, this exclusive program offers exciting incentives based on your Half-Yearly Sales Turnover.

Here's how it works:

- Up to ₹10.00 Crore – No incentives
- ₹10.00 Crore to ₹25.00 Crore – 10 Mobile Phones per Crore
- Above ₹25.00 Crore – 10 Mobile Phones & 10 Gold Coins per Crore

The incentives will be delivered in October 2020, post closure of the scheme, through physical delivery of mobile phones and gold coins, based on the target achieved.

We value your partnership and look forward to rewarding your success! Should you have any queries, please do not hesitate to contact us.

Warm Regards,

KALRA TRADING CO.
Rohtak Road, Near Liberty Cinema, New Delhi

CONGRATULATORY MAIL TO DISTRIBUTOR 1

4.10.2020

MAIL

FROM: info@ktc.com
TO: distributor1@gmail.com
SUBJECT: Congratulations! You've Earned Your Reward

Dear Distributor 1,

We are delighted to congratulate you on successfully achieving your sales target under the Target Linked Scheme! Your dedication and outstanding performance have earned you below mentioned items as part of the incentive program.

ITEM NAME / INCENTIVE
250 MOBILE PHONES

Your hard work and commitment to excellence have been truly remarkable, and we sincerely appreciate your continued partnership. The incentives will be delivered to you in October 2020, post scheme closure.

Thank you for being an integral part of our journey, and we look forward to celebrating more successes together in the future!

Warm Regards,

KALRA TRADING CO.
Rohtak Road, Near Liberty Cinema, New del

CONGRATULATORY MAIL TO DISTRIBUTOR 2

4.10.2020

MAIL

FROM: info@ktc.com
TO: distributor2@gmail.com
SUBJECT: Congratulations! You've Earned Your Reward

Dear Distributor 2,

We are delighted to congratulate you on successfully achieving your sales target under the Target Linked Scheme! Your dedication and outstanding performance have earned you below mentioned items as part of the incentive program.

ITEM NAME / INCENTIVE
500 MOBILE PHONES
500 GOLD COINS

Your hard work and commitment to excellence have been truly remarkable, and we sincerely appreciate your continued partnership. The incentives will be delivered to you in October 2020, post scheme closure.

Thank you for being an integral part of our journey, and we look forward to celebrating more successes together in the future!

Warm Regards,

KALRA TRADING CO.
Rohtak Road, Near Liberty Cinema, New del

CONGRATULATORY MAIL TO DISTRIBUTOR 3

4.10.2020

MAIL

FROM: info@ktc.com
TO: distributor3@gmail.com
SUBJECT: Congratulations! You've Earned Your Reward

Dear Distributor 3,

We are delighted to congratulate you on successfully achieving your sales target under the Target Linked Scheme! Your dedication and outstanding performance have earned you below mentioned items as part of the incentive program.

ITEM NAME / INCENTIVE
150 MOBILE PHONES

Your hard work and commitment to excellence have been truly remarkable, and we sincerely appreciate your continued partnership. The incentives will be delivered to you in October 2020, post scheme closure.

Thank you for being an integral part of our journey, and we look forward to celebrating more successes together in the future!

Warm Regards,

KALRA TRADING CO.
Rohtak Road, Near Liberty Cinema, New del

CONGRATULATORY MAIL TO DISTRIBUTOR 4

4.10.2020

MAIL

FROM: info@ktc.com
TO: distributor4@gmail.com
SUBJECT: Congratulations! You've Earned Your Reward

Dear Distributor 4,

We are delighted to congratulate you on successfully achieving your sales target under the Target Linked Scheme! Your dedication and outstanding performance have earned you below mentioned items as part of the incentive program.

ITEM NAME / INCENTIVE
200 MOBILE PHONES

Your hard work and commitment to excellence have been truly remarkable, and we sincerely appreciate your continued partnership. The incentives will be delivered to you in October 2020, post scheme closure.

Thank you for being an integral part of our journey, and we look forward to celebrating more successes together in the future!

Warm Regards,

KALRA TRADING CO.
Rohtak Road, Near Liberty Cinema, New del

CONGRATULATORY MAIL TO DISTRIBUTOR 5

4.10.2020

MAIL

FROM: info@ktc.com
TO: distributor5@gmail.com
SUBJECT: Congratulations! You've Earned Your Reward

Dear Distributor 5,

We are delighted to congratulate you on successfully achieving your sales target under the Target Linked Scheme! Your dedication and outstanding performance have earned you below mentioned items as part of the incentive program.

ITEM NAME / INCENTIVE
100 MOBILE PHONES

Your hard work and commitment to excellence have been truly remarkable, and we sincerely appreciate your continued partnership. The incentives will be delivered to you in October 2020, post scheme closure.

Thank you for being an integral part of our journey, and we look forward to celebrating more successes together in the future!

Warm Regards,

KALRA TRADING CO.
Rohtak Road, Near Liberty Cinema, New Delhi

Delivery Challan KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890										
KTCPL/1001/2020-21 Source MC : Main Store ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI					Dated : 15/10/2020 Target MC : Distributor 1 1, KAROL BAGH MARKET DELHI-110005					
GST: 1234567891										
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()
1.	MOBILE	8517	250.00	Nos.	8500.00		0.00		0.00	21,25,000.00
Grand Total			250.00							21,25,000.00
REMARKS: THE ABOVE MATERIAL IS BEING GIVEN UNDER TARGET LINKED SCHEME					Vehicle No. abc123xyz					
Rupees Twenty-One Lakhs Twenty-Five Thousands Only					for KALRA TRADING CO.					
RECEIVED BY Distributor 1 STAMPED AND SIGNED					STAMPED AND SIGNED Authorised Signatory					

Delivery Challan KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890										
KTCPL/1002/2020-21 Source MC : Main Store ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI					Dated : 15/10/2020 Target MC : Distributor 2 2, KAROL BAGH MARKET DELHI-110005					
GST: 1234567893										
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()
1.	MOBILE	8517	500.00	Nos.	8500.00		0.00		0.00	42,50,000.00
2.	GOLD COIN	7118	500.00	Nos.	80000.00		0.00		0.00	4,00,00,000.00
Grand Total			1000.00							4,42,50,000.00
REMARKS: THE ABOVE MATERIAL IS BEING GIVEN UNDER TARGET LINKED SCHEME					Vehicle No. abc123xyz					
Rupees Four Crores Forty Two Lakhs Fifty Thousands Only					for KALRA TRADING CO.					
RECEIVED BY Distributor 2 STAMPED AND SIGNED					STAMPED AND SIGNED Authorised Signatory					

Delivery Challan KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890										
KTCPL/1003/2020-21 Source MC : Main Store ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI					Dated : 15/10/2020 Target MC : Distributor 3 3, KAROL BAGH MARKET DELHI-110005					
GST: 1234567894										
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()
1.	MOBILE	8517	150.00	Nos.	8500.00		0.00		0.00	12,75,000.00
Grand Total			150.00							12,75,000.00
REMARKS: THE ABOVE MATERIAL IS BEING GIVEN UNDER TARGET LINKED SCHEME					Vehicle No. abc123xyz					
Rupees Twelve Lakhs Seventy Five Thousands Only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory					
RECEIVED BY Distributor 3 STAMPED AND SIGNED										

Delivery Challan KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890										
KTCPL/1004/2020-21 Source MC : Main Store ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI					Dated : 15/10/2020 Target MC : Distributor 4 4, KAROL BAGH MARKET DELHI-110005					
GST: 1234567895										
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()
1.	MOBILE	8517	200.00	Nos.	8500.00		0.00		0.00	17,00,000.00
Grand Total										200.00
REMARKS: THE ABOVE MATERIAL IS BEING GIVEN UNDER TARGET LINKED SCHEME					Vehicle No. abc123xyz					
Rupees Seventeen Lakhs Only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory					
RECEIVED BY Distributor 4 STAMPED AND SIGNED										

Delivery Challan KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890										
KTCPL/1005/2020-21 Source MC : Main Store ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI					Dated : 15/10/2020 Target MC : Distributor 5 5, KAROL BAGH MARKET DELHI-110005					
GST: 1234567896										
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()
1.	MOBILE	8517	100.00	Nos.	8500.00		0.00		0.00	8,50,000.00
Grand Total										100.00
8,50,000.00										
REMARKS: THE ABOVE MATERIAL IS BEING GIVEN UNDER TARGET LINKED SCHEME					Vehicle No. abc123xyz					
Rupees Eight Lakhs Fifty Thousands Only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory					
RECEIVED BY Distributor 5 STAMPED AND SIGNED										

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 1

Ledger Account

1-Apr-20 to 30-Sep-20

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
1-Apr-20	Cr (as per details)	Sales	6	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	77		5,01,50,000.00	
	NEFT					
31-May-20	Cr (as per details)	Sales	7	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	78		5,01,50,000.00	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	8	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	79		5,01,50,000.00	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	9	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	80		5,01,50,000.00	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	10	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	81		5,01,50,000.00	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	11	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	82		5,01,50,000.00	
	NEFT					
				<u>30,09,00,000.00</u>	<u>30,09,00,000.00</u>	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 2

Ledger Account

1-Apr-20 to 30-Sep-20

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
1-Apr-20	Cr (as per details)	Sales	12	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	83		9,95,13,333.33	
	NEFT					
31-May-20	Cr (as per details)	Sales	13	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	84		9,95,13,333.33	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	14	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	85		9,95,13,333.33	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	15	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	86		9,95,13,333.33	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	16	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	87		9,95,13,333.33	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	17	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	88		9,95,13,333.33	
	NEFT					
				59,70,79,999.98	59,70,79,999.98	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 3

Ledger Account

1-Apr-20 to 30-Sep-20

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
1-Apr-20	Cr (as per details)	Sales	18	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	89		3,08,76,666.67	
	NEFT					
31-May-20	Cr (as per details)	Sales	19	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	90		3,08,76,666.67	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	20	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	91		3,08,76,666.67	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	21	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	92		3,08,76,666.67	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	22	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	93		3,08,76,666.67	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	23	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	94		3,08,76,666.67	
	NEFT					
				<u>18,52,60,000.02</u>	<u>18,52,60,000.02</u>	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 4
Ledger Account

1-Apr-20 to 30-Sep-20

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Page 1 Balance
1-Apr-20	Cr (as per details)	Sales	24	4,09,06,666.67		4,09,06,666.67 Dr
	SALES			3,46,66,666.67 Cr		
	CGST			31,20,000.00 Cr		
	SGST			31,20,000.00 Cr		
	SALES					
	Dr BANK	Receipt	95		4,09,06,666.67	
	NEFT					
31-May-20	Cr (as per details)	Sales	25	4,09,06,666.67		4,09,06,666.67 Dr
	SALES			3,46,66,666.67 Cr		
	CGST			31,20,000.00 Cr		
	SGST			31,20,000.00 Cr		
	SALES					
	Dr BANK	Receipt	96		4,09,06,666.67	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	26	4,09,06,666.67		4,09,06,666.67 Dr
	SALES			3,46,66,666.67 Cr		
	CGST			31,20,000.00 Cr		
	SGST			31,20,000.00 Cr		
	SALES					
	Dr BANK	Receipt	97		4,09,06,666.67	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	27	4,09,06,666.67		4,09,06,666.67 Dr
	SALES			3,46,66,666.67 Cr		
	CGST			31,20,000.00 Cr		
	SGST			31,20,000.00 Cr		
	SALES					
	Dr BANK	Receipt	98		4,09,06,666.67	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	28	4,09,06,666.67		4,09,06,666.67 Dr
	SALES			3,46,66,666.67 Cr		
	CGST			31,20,000.00 Cr		
	SGST			31,20,000.00 Cr		
	SALES					
	Dr BANK	Receipt	99		4,09,06,666.67	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	29	4,09,06,666.67		4,09,06,666.67 Dr
	SALES			3,46,66,666.67 Cr		
	CGST			31,20,000.00 Cr		
	SGST			31,20,000.00 Cr		
	SALES					
	Dr BANK	Receipt	100		4,09,06,666.67	
	NEFT					
				<u>24,54,40,000.02</u>	<u>24,54,40,000.02</u>	

DISTRIBUTOR 5
Ledger Account

1-Apr-20 to 30-Sep-20

							Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance	
1-Apr-20	Cr (as per details)	Sales	30	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	101		2,14,36,666.67		
	NEFT						
31-May-20	Cr (as per details)	Sales	31	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	102		2,14,36,666.67		
	NEFT						
30-Jun-20	Cr (as per details)	Sales	32	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	103		2,14,36,666.67		
	NEFT						
31-Jul-20	Cr (as per details)	Sales	33	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	104		2,14,36,666.67		
	NEFT						
31-Aug-20	Cr (as per details)	Sales	34	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	105		2,14,36,666.67		
	NEFT						
30-Sep-20	Cr (as per details)	Sales	35	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	106		2,14,36,666.67		
	NEFT						
				<u>12,86,20,000.02</u>	<u>12,86,20,000.02</u>		

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 1
Ledger Account

1-Apr-20 to 30-Sep-20

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Page 1 Balance
1-Apr-20	Cr (as per details)	Sales	6	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	77		5,01,50,000.00	
	NEFT					
31-May-20	Cr (as per details)	Sales	7	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	78		5,01,50,000.00	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	8	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	79		5,01,50,000.00	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	9	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	80		5,01,50,000.00	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	10	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	81		5,01,50,000.00	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	11	5,01,50,000.00		5,01,50,000.00 Dr
	SALES			4,25,00,000.00 Cr		
	CGST			38,25,000.00 Cr		
	SGST			38,25,000.00 Cr		
	SALES					
	Dr BANK	Receipt	82		5,01,50,000.00	
	NEFT					
				<u>30,09,00,000.00</u>	<u>30,09,00,000.00</u>	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 2
Ledger Account

1-Apr-20 to 30-Sep-20

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
1-Apr-20	Cr (as per details)	Sales	12	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	83		9,95,13,333.33	
	NEFT					
31-May-20	Cr (as per details)	Sales	13	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	84		9,95,13,333.33	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	14	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	85		9,95,13,333.33	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	15	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	86		9,95,13,333.33	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	16	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	87		9,95,13,333.33	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	17	9,95,13,333.33		9,95,13,333.33 Dr
	SALES			8,43,33,333.33 Cr		
	CGST			75,90,000.00 Cr		
	SGST			75,90,000.00 Cr		
	SALES					
	Dr BANK	Receipt	88		9,95,13,333.33	
	NEFT					
				59,70,79,999.98	59,70,79,999.98	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 3
Ledger Account

1-Apr-20 to 30-Sep-20

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Page 1 Balance
1-Apr-20	Cr (as per details)	Sales	18	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	89		3,08,76,666.67	
	NEFT					
31-May-20	Cr (as per details)	Sales	19	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	90		3,08,76,666.67	
	NEFT					
30-Jun-20	Cr (as per details)	Sales	20	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	91		3,08,76,666.67	
	NEFT					
31-Jul-20	Cr (as per details)	Sales	21	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	92		3,08,76,666.67	
	NEFT					
31-Aug-20	Cr (as per details)	Sales	22	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	93		3,08,76,666.67	
	NEFT					
30-Sep-20	Cr (as per details)	Sales	23	3,08,76,666.67		3,08,76,666.67 Dr
	SALES			2,61,66,666.67 Cr		
	CGST			23,55,000.00 Cr		
	SGST			23,55,000.00 Cr		
	SALES					
	Dr BANK	Receipt	94		3,08,76,666.67	
	NEFT					
				<u>18,52,60,000.02</u>	<u>18,52,60,000.02</u>	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 4
Ledger Account

1-Apr-20 to 30-Sep-20

							Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance	
1-Apr-20	Cr (as per details)	Sales	24	4,09,06,666.67		4,09,06,666.67	Dr
	SALES			3,46,66,666.67 Cr			
	CGST			31,20,000.00 Cr			
	SGST			31,20,000.00 Cr			
	SALES						
	Dr BANK	Receipt	95		4,09,06,666.67		
	NEFT						
31-May-20	Cr (as per details)	Sales	25	4,09,06,666.67		4,09,06,666.67	Dr
	SALES			3,46,66,666.67 Cr			
	CGST			31,20,000.00 Cr			
	SGST			31,20,000.00 Cr			
	SALES						
	Dr BANK	Receipt	96		4,09,06,666.67		
	NEFT						
30-Jun-20	Cr (as per details)	Sales	26	4,09,06,666.67		4,09,06,666.67	Dr
	SALES			3,46,66,666.67 Cr			
	CGST			31,20,000.00 Cr			
	SGST			31,20,000.00 Cr			
	SALES						
	Dr BANK	Receipt	97		4,09,06,666.67		
	NEFT						
31-Jul-20	Cr (as per details)	Sales	27	4,09,06,666.67		4,09,06,666.67	Dr
	SALES			3,46,66,666.67 Cr			
	CGST			31,20,000.00 Cr			
	SGST			31,20,000.00 Cr			
	SALES						
	Dr BANK	Receipt	98		4,09,06,666.67		
	NEFT						
31-Aug-20	Cr (as per details)	Sales	28	4,09,06,666.67		4,09,06,666.67	Dr
	SALES			3,46,66,666.67 Cr			
	CGST			31,20,000.00 Cr			
	SGST			31,20,000.00 Cr			
	SALES						
	Dr BANK	Receipt	99		4,09,06,666.67		
	NEFT						
30-Sep-20	Cr (as per details)	Sales	29	4,09,06,666.67		4,09,06,666.67	Dr
	SALES			3,46,66,666.67 Cr			
	CGST			31,20,000.00 Cr			
	SGST			31,20,000.00 Cr			
	SALES						
	Dr BANK	Receipt	100		4,09,06,666.67		
	NEFT						
				<u>24,54,40,000.02</u>	<u>24,54,40,000.02</u>		

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DISTRIBUTOR 5

Ledger Account

1-Apr-20 to 30-Sep-20

							Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance	
1-Apr-20	Cr (as per details)	Sales	30	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	101		2,14,36,666.67		
	NEFT						
31-May-20	Cr (as per details)	Sales	31	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	102		2,14,36,666.67		
	NEFT						
30-Jun-20	Cr (as per details)	Sales	32	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	103		2,14,36,666.67		
	NEFT						
31-Jul-20	Cr (as per details)	Sales	33	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	104		2,14,36,666.67		
	NEFT						
31-Aug-20	Cr (as per details)	Sales	34	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	105		2,14,36,666.67		
	NEFT						
30-Sep-20	Cr (as per details)	Sales	35	2,14,36,666.67		2,14,36,666.67	Dr
	SALES			1,81,66,666.67 Cr			
	CGST			16,35,000.00 Cr			
	SGST			16,35,000.00 Cr			
	SALES						
	Dr BANK	Receipt	106		2,14,36,666.67		
	NEFT						
				<u>12,86,20,000.02</u>	<u>12,86,20,000.02</u>		

GST : 0987655000						
TAX INVOICE						
ABC AUTO LIMITED 5, Bhagwan Ganj, Delhi -110006 Tel. : 900000005 email : abcautolimited@gwall.com						
Customer Details : KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA NEW DELHI GST : 1234567890				Invoice No. : 20-21/10000 Dated : 01-07-2020 Station : DELHI		
S.N.	Description of Goods		Qty.	Unit	Price	Amount (Rs.)
1.	CAR / FERRARI RED / TURBO DI 4X4 REGISTRATION, ACC. INCLUDED SEDAN / 4 SEATER		1	NOS.	4,02,00,000.00	4,02,00,000.00
						4,02,00,000.00
ADD: CGST				14%		56,00,000.00
ADD: SGST				14%		56,00,000.00
Grand Total				1	NOS.	5,14,00,000.00
Tax Rate Taxable Amt. CGST Amt. SGST Amt. <u>Total Tax</u> 28% (40200000 + 5600000 + 5600000)						
Terms & Conditions E.& O.E.				for ABC AUTO LIMITED SIGNED Authorised Signatory		
Receiver's Signature : SIGNED						



**GOVERNMENT OF NCT OF DELHI
DELHI TRANSPORT DEPARTMENT**

Receipt No. 1778

Date: 01/07 /2020

Vehicle Registration Number **DLLLC0000**

Owner Name **KALRA TRADING CO.**

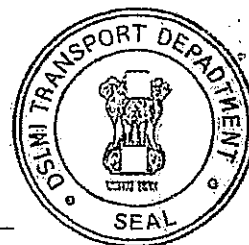
TAX YEAR: 2020.

Amount Paid **₹ 136000**

Payment Mode **NEFT**

SIGNED

Authorized Signature _____



TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/001/2020-21 Customer: HOTEL SHANGRILA CONNAUGHT PLACE, NEW DELHI GST: 000000SHANG					Dated : 31/07/2020						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees		Five Lakhs			for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
		Four Thousands Only									
RECEIVED BY		SIGNED									

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/002/2020-21 Customer: HOTEL SHANGRILA CONNAUGHT PLACE, NEW DELHI GST: 000000SHANG					Dated : 31/08/2020						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9954	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees		Five Lakhs Four Thousands Only			for KALRA TRADING CO.						
RECEIVED BY		SIGNED			STAMPED AND SIGNED Authorised Signatory						

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/003/2020-21 Customer: DIRECTOR / TOSHIBA INT. CONNAUGHT PLACE, NEW DELHI GST: URP					Dated : 30/09/2020						
S. No.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees		Five Lakhs			for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
		Four Thousands Only									
RECEIVED BY		SIGNED									

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/004/2020-21 Customer: DIRECTOR / MITSUBISHI INT. CONNAUGHT PLACE, NEW DELHI GST: URP					Dated : 31/10/2020						
S. No.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	562500.00	6.00 %	33750.00	6.00 %	33750.00	6,30,000.00	
Grand Total										1.00	6,30,000.00
Rupees Six Lakhs Thirty Thousands only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
RECEIVED BY											
SIGNED											

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/005/2020-21 Customer: HOTEL SHANGRILA CONNAUGHT PLACE, NEW DELHI GST: 000000SHANG					Dated : 30/11/2020						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees		Five Lakhs			for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
		Four Thousands Only									
RECEIVED BY		SIGNED									

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/006/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI					Dated : 31/12/2020						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees Five Lakhs Four Thousands Only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
RECEIVED BY											
SIGNED											

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/007/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI					Dated : 31/01/2021						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees		Five Lakhs			for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
		Four Thousands Only									
RECEIVED BY		SIGNED									

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/008/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI					Dated : 31/01/2021						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	675000.00	6.00 %	40500.00	6.00 %	40500.00	7,56,000.00	
Grand Total										1.00	7,56,000.00
Rupees Seven Lakhs Fifty-Six Thousands only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
RECEIVED BY SIGNED											

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/009/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI					Dated : 28/02/2021						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00	
Grand Total										1.00	5,04,000.00
Rupees		Five Lakhs Four Thousands Only			for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory						
RECEIVED BY		SIGNED			Authorised Signatory						

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890											
KTC/010/2020-21 Customer: DIRECTOR / BOSCH INC. CONNAUGHT PLACE, NEW DELHI GST: URP					Dated : 31/03/2021						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()	
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	675000.00	6.00 %	40500.00	6.00 %	40500.00	7,56,000.00	
Grand Total										1.00	7,56,000.00
Rupees Seven Lakhs Fifty-Six Thousands only					for KALRA TRADING CO.						
RECEIVED BY					STAMPED AND SIGNED						
SIGNED					Authorised Signatory						

TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890										
KTC/011/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI					Dated : 31/03/2021					
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount ()
1.	CAR RENTAL SERVICES / PER DAY	9964	1.00	Nos.	450000.00	6.00 %	27000.00	6.00 %	27000.00	5,04,000.00
Grand Total			1.00							5,04,000.00
Rupees Five Lakhs Four Thousands Only					for KALRA TRADING CO. STAMPED AND SIGNED Authorised Signatory					
RECEIVED BY. SIGNED										

KALRA TRADING CO. ANNEXURE AD-5.4.C
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

CAR RENTAL INCOME

Ledger Account

1-Jul-20 to 31-Mar-21

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
31-Jul-20	Dr (as per details) HOTEL SHANGRILA CGST SGST BILL NO. 1	Journal	137		4,50,000.00	4,50,000.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
31-Aug-20	Dr (as per details) HOTEL SHANGRILA CGST SGST BILL NO. 2	Journal	138		4,50,000.00	9,00,000.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
30-Sep-20	Dr (as per details) DIRECTOR / TOSHIBA INT. CGST SGST BILL NO. 3	Journal	139		4,50,000.00	13,50,000.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
31-Oct-20	Dr (as per details) DIRECTOR / MITSUBISHI INT. CGST SGST BILL NO. 4	Journal	140		5,62,500.00	19,12,500.00 Cr
				6,30,000.00 Dr 33,750.00 Cr 33,750.00 Cr		
30-Nov-20	Dr (as per details) HOTEL SHANGRILA CGST SGST BILL NO. 5	Journal	141		4,50,000.00	23,62,500.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
31-Dec-20	Dr (as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 6	Journal	142		4,50,000.00	28,12,500.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
31-Jan-21	Dr (as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 7	Journal	143		4,50,000.00	32,62,500.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
	Dr (as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 8	Journal	144		6,75,000.00	39,37,500.00 Cr
				7,56,000.00 Dr 40,500.00 Cr 40,500.00 Cr		
28-Feb-21	Dr (as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 9	Journal	145		4,50,000.00	43,87,500.00 Cr
				5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr		
31-Mar-21	Dr (as per details) DIRECTOR / BOSCH INC. CGST SGST BILL NO. 10	Journal	146		6,75,000.00	50,62,500.00 Cr
				7,56,000.00 Dr 40,500.00 Cr 40,500.00 Cr		78

Carried Over

50,62,500.00

continued ...

KALRA TRADING CO.

CAR RENTAL INCOME Ledger Account : 1-Jul-20 to 31-Mar-21

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
	Brought Forward				50,62,500.00	
31-Mar-21	Dr (as per details)	Journal	147		4,50,000.00	55,12,500.00 Cr
	HOTEL LE MERIDIAN			5,04,000.00 Dr		
	CGST			27,000.00 Cr		
	SGST			27,000.00 Cr		
	BILL NO. 11					
					55,12,500.00	
Cr	Closing Balance			55,12,500.00		
				55,12,500.00	55,12,500.00	

KALRA TRADING CO. ANNEXURE AD-5.4.D.i
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DIRECTOR / BOSCH INC.
 Ledger Account

1-Jul-20 to 31-Mar-21

							Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit		Balance
31-Mar-21	Cr (as per details)	Journal	131	7,96,500.00			7,96,500.00 Dr
	CAR RENTAL INCOME		6,75,000.00 Cr				
	CGST		60,750.00 Cr				
	SGST		60,750.00 Cr				
	BILL NO. 10 / 1 PASSENGER						
	Dr BANK	Receipt	70		7,96,500.00		
	E-TRF BY CC						
				<u>7,96,500.00</u>	<u>7,96,500.00</u>		

ANNEXURE AD-5.4.D.ii

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DIRECTOR / MITSUBISHI INT.
Ledger Account

1-Jul-20 to 31-Mar-21

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
31-Oct-20	Cr (as per details)	Journal	125	6,63,750.00		6,63,750.00 Dr
	CAR RENTAL INCOME		5,62,500.00 Cr			
	CGST		50,625.00 Cr			
	SGST		50,625.00 Cr			
	BILL NO. 4 / 1 PASSENGER					
	Dr BANK	Receipt	64		6,63,750.00	
	E-TRF BY CC					
				6,63,750.00	6,63,750.00	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

DIRECTOR / TOSHIBA INT.
Ledger Account

1-Jul-20 to 31-Mar-21

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
30-Sep-20	Cr (as per details)	Journal	124	5,31,000.00		5,31,000.00 Dr
	CAR RENTAL INCOME		4,50,000.00 Cr			
	CGST		40,500.00 Cr			
	SGST		40,500.00 Cr			
	BILL NO. 3 / 1 PASSENGER					
	Dr BANK	Receipt	63		5,31,000.00	
	E-TRF BY CC					
				5,31,000.00	5,31,000.00	

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

HOTEL LE MERIDIAN
 Ledger Account

1-Jul-20 to 31-Mar-21

							Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance	
31-Dec-20	Cr (as per details)	Journal	127	5,31,000.00		5,31,000.00	Dr
	CAR RENTAL INCOME		4,50,000.00 Cr				
	CGST		40,500.00 Cr				
	SGST		40,500.00 Cr				
	BILL NO. 6 / 1 PASSENGER						
	Dr BANK	Receipt	66		5,31,000.00		
	NEFT						
31-Jan-21	Cr (as per details)	Journal	128	5,31,000.00		5,31,000.00	Dr
	CAR RENTAL INCOME		4,50,000.00 Cr				
	CGST		40,500.00 Cr				
	SGST		40,500.00 Cr				
	BILL NO. 7 / 1 PASSENGER						
	Cr (as per details)	Journal	129	7,96,500.00		13,27,500.00	Dr
	CAR RENTAL INCOME		6,75,000.00 Cr				
	CGST		60,750.00 Cr				
	SGST		60,750.00 Cr				
	BILL NO. 8 / 1 PASSENGER						
	Dr BANK	Receipt	67		5,31,000.00	7,96,500.00	Dr
	NEFT						
	Dr BANK	Receipt	68		7,96,500.00		
	NEFT						
28-Feb-21	Cr (as per details)	Journal	130	5,31,000.00		5,31,000.00	Dr
	CAR RENTAL INCOME		4,50,000.00 Cr				
	CGST		40,500.00 Cr				
	SGST		40,500.00 Cr				
	BILL NO. 9 / 1 PASSENGER						
	Dr BANK	Receipt	69		5,31,000.00		
	NEFT						
31-Mar-21	Cr (as per details)	Journal	132	5,31,000.00		5,31,000.00	Dr
	CAR RENTAL INCOME		4,50,000.00 Cr				
	CGST		40,500.00 Cr				
	SGST		40,500.00 Cr				
	BILL NO. 11 / 1 PASSENGER						
	Dr BANK	Receipt	71		5,31,000.00		
	NEFT						
				29,20,500.00	29,20,500.00		

KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

HOTEL SHANGRILA
 Ledger Account
 CONNAUGHT PLACE, NEW DELHI

1-Jul-20 to 31-Mar-21

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
31-Jul-20	Cr (as per details)	Journal	122	5,31,000.00		5,31,000.00 Dr
	CAR RENTAL INCOME		4,50,000.00 Cr			
	CGST		40,500.00 Cr			
	SGST		40,500.00 Cr			
	BILL NO. 1 / 1 PASSENGER					
	Dr BANK	Receipt	61		5,31,000.00	
	NEFT					
31-Aug-20	Cr (as per details)	Journal	123	5,31,000.00		5,31,000.00 Dr
	CAR RENTAL INCOME		4,50,000.00 Cr			
	CGST		40,500.00 Cr			
	SGST		40,500.00 Cr			
	BILL NO. 2 / 1 PASSENGER					
	Dr BANK	Receipt	62		5,31,000.00	
	NEFT					
30-Nov-20	Cr (as per details)	Journal	126	5,31,000.00		5,31,000.00 Dr
	CAR RENTAL INCOME		4,50,000.00 Cr			
	CGST		40,500.00 Cr			
	SGST		40,500.00 Cr			
	BILL NO. 5 / 1 PASSENGER					
	Dr BANK	Receipt	65		5,31,000.00	
	NEFT					
				<u>15,93,000.00</u>	<u>15,93,000.00</u>	

VAT : 0987654000

INVOICE

ABC AC SUPPLIER

4, Bhagwan Ganj, Delhi -110006
Tel. : 90000004 email : abcacsupplier@gmail.com

Customer Details :
KALRA TRADING CO.
ROHTAK ROAD, NEAR LIBERTY
CINEMA
NEW DELHI

Invoice No. : 14-15/10000
Dated : 01-01-2015
GR/RR No. : 1234567800000

Vehicle No. : DL00X0100
Station : DELHI

VAT : 1234567000

VAT : 1234567000						
S.N.	Description of Goods		Qty.	Unit	Price	Amount (Rs.)
1.	AIR CONDITIONER		50	NOS.	20,000.00	10,00,000.00
						10,00,000.00
ADD: VAT					14.50%	1,45,000.00
Grand Total						11,45,000.00
Rupees Eleven Lakhs Forty-Five Thousands only						
Terms & Conditions E.& O.E.		for ABC AC SUPPLIER				
Receiver's Signature : SIGNED						
		SIGNED Authorised Signatory				

JOSHI ASSOCIATES

ROHTAK ROAD, NEAR TIBIYA COLLEGE, NEW DELHI

Legal Opinion sought by: M/s Kalra Trading Co. Rohtak Road,
Near Liberty Cinema, New Delhi

For Question: Is input tax credit (ITC) reversal required for
air conditioners purchased in pre-GST
regime, destroyed in a warehouse fire?

Facts Provided by Firm:

- The air conditioners in question were purchased in the pre-GST regime.
- A fire occurred in the warehouse, leading to the destruction of the goods.
- The firm received an insurance claim from the insurance company.
- A CA certificate confirming that no ITC was claimed on the destroyed stock was submitted before the release of the insurance claim.

Opinion Given to Firm:

Based on the stated facts, ITC reversal is not required.

Legal Analysis

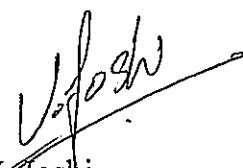
- Section 17(5)(h) of the GST Act specifies blocked credit cases and mandates the reversal of ITC when goods are destroyed, but only if ITC was initially claimed under Section 16(1).
- As the air conditioners were purchased before GST and no ITC was availed under GST, the reversal requirement does not apply.
- Since no ITC was utilized, there is no obligation to reverse it.

Disclaimer

This legal opinion is given to above said firm based on the facts and evidences provided.

Date: 9th March, 2021

Issued By: Joshi Associates


Adv. V. Joshi
Prop.