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# Rashmi Jain SIGNED BY COUNSEL CA RASHMI JAIN

M. NO. 654321 PHONE NO. 9899117401

#### ANNEXURE AD-1

#### **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 11<sup>th</sup> 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.

## GROUNDS 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 11<sup>th</sup> 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.

**VERIFICATION:** 

Verified at New Delhi on this 10<sup>th</sup> 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.

SIGNED:

(R. JAIN)

Aadhaar Number 0000 0000 0000 0000

Date: 10/5/2025

Place: Delhi

7

### ANNEXURE AD-4

					<u> </u>
<del></del>	<del></del>	Form GST PMT	-06 Payment Challan	<del></del>	
			Rule 87(2))		
		Challan for deposit of	f goods and services tax		
CPIN	21023300 2	Challan Generated On	10-05-2025 14:47		
	<del></del>	Details o	of Taxpayer		<u> </u>
GSTIN Legal	1234567890	Email	info@ktc.com	Mobil	8XXXXXXXXX42
Name	KALRA TRADING CO.	Address	XXXXXXXXXXXXXXX Delhi,11	e	1
		Danas			
Reason	Any other payment	Reason	for Challan	<del>- r - r</del>	1
	· · · · · · · · · · · · · · · · · · ·		<u></u>	L_	1

Government	Major Head	etails of Deposit (All Amount in Rs.) Minor Head					
		Tax	Interest	Penalty	Fee	Others	Tota
•	CGST(0005)	0	0	0			
Government of India	IGST(0008)	0	0	0		0	0_
	CESS(0003)	0	0	0		0	_0
	Sub-Total	0		<del></del>		<del>-  0</del>	_0
Delhi — —	SGST(0007)		<del> </del>	0	0	0	_0
otal Amount	0001(0007)	0		0	5000	0	5000
otal Amount (in words)	<del> </del>	0	0	0	5000	0	5000
otal Amount (in words)	_!				Rupees Fi	ve Thousand	

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

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

**ANNEXURE** AD-5.1.A GSTIN: 0987654321 TAX INVOICE **ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10001 Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891245 CINEMA NEW DELHI Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890011 GSTIN: 1234567890 **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 Receiver's Signature: SIGNED

**Authorised Signatory** 

**SIGNED** 

**ANNEXURE** <u>AD-5.1.A</u> GSTIN: 0987654321 **TAX INVOICE ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwall.com Customer Details: Invoice No.: 24-25/10002 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891246 CINEMA **NEW DELHI** Vehicle No. : DL00X0000 Station: DELHI E-Way Bill No.: 1234567890012 GSTIN : 1234567890 S.N. | Descrin **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)Rupees Eighty-Two Thousands Six Hundreds Only Terms & Conditions E.& O,E, for ABC WM SUPPLIER Receiver's Signature: SIGNED **SIGNED** 

ANNEXURE <u>AD-5.1.A</u> GSTIN: 0987654321 **TAX INVOICE ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10003 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891247 CINEMA NEW DELHI Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890013 GSTIN: 1234567890 Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for ABC WM SUPPLIER Receiver's Signature : SIGNED SIGNED **Authorised Signatory** 

GSTIN: 0987654321 ANNEXURE AD-5.1.A TAX INVOICE **ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsuppller@gwail.com Customer Details : Invoice No.: 24-25/10004 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY CINEMA GR/RR No.: 1234567891248 NEW DELHI Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890014 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. Receiver's Signature : for ABC WM SUPPLIER SIGNED

**Authorised Signatory** 

**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: Invoice No.: 24-25/10005 KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891249 CINEMA NEW DELHI Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890015 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code WASHING MACHINE 1. 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 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E.

Receiver's Signature:

SIGNED

SIGNED

for ABC WM SUPPLIER

**ANNEXURE** GSTIN: 0987654321 AD-5.1.A TAX INVOICE **ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10006 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891250 **CINEMA** NEW DELHI Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890016 GSTIN : 1234567890 S.N. | Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 Receiver's Signature: SIGNED SIGNED

**ANNEXURE** GSTIN: 0987654321 <u>AD-5.1.A</u> TAX INVOICE **ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwail.com Customer Details: Invoice No. : 24-25/10007 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891251 CINEMA **NEW DELHI** Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890017 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for ABC WM SUPPLIER Receiver's Signature : SIGNED **SIGNED** 

<u>ANNEXURE</u> <u>AD-5.1.A</u> GSTIN: 0987654321 **TAX INVOICE ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10008 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891252 CINEMA **NEW DELHI** Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890018 GSTIN : 1234567890 S.N. Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 Receiver's Signature : SIGNED **SIGNED** 

ANNEXURE AD-5.1.A GSTIN: 0987654321 TAX INVOICE **ABC WM SUPPLIER** 1, Bhagwan Ganj, Delhi -110006 Tel.: 90000001 email: abcwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10009 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891253 CINEMA NEW DELHI Vehicle No.: DL00X0000 Station: DELHI E-Way Bill No.: 1234567890019 GSTIN: 1234567890 **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for ABC WM SUPPLIER Receiver's Signature: SIGNED **SIGNED Authorised Signatory** 

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.

GSTIN: 0987654321

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

GSTIN :	1234567890	E-Way Bill No		67890020		
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.
1.	WASHING MACHINE	84501200	10	NOS.	7.000	
			10	NOS.	7,000	70,000.00
						1
		1 1				1
1		1 1				
1						1
		1				
		1				
		ĺ				
						]
1			l			
1		}	l			
<del> </del> -	ADD: CGST			00/		70,000.00
	ADD: SGST			9%		6,300.00
				9%		6,300.00
Tax Rate Taxa	ble Amt. CGST Amt. SGST Amt. <u>Total</u>	rand Total	10	NOS.		82,600.00
<u> 18% </u>	(70000 + 6300 + 6300)	<u> 1ax</u>			_	
Rupees	Eighty-Two T	housands	Six	Hundreds	Only	
Terms & Conditi	ions				<del></del>	
E.& O.E.						
Receiver's Signa	iture:				for ABC	WM SUPPLIER
SI	GNED					STONES
					Author	SIGNED ised Signatory
						3

**ANNEXURE** AD-5.1.A GSTIN: 0987654322 TAX INVOICE **XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10001 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891255 CINEMA NEW DELHI Vehicle No. : DL00X0002 Station: DELHI E-Way Bill No.: 1234567890021 GSTIN: 1234567890 S.N. | Descript Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code WASHING MACHINE 1. 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 Receiver's Signature ; SIGNED **SIGNED** 

GSTIN: 0987654322 **ANNEXURE** <u>AD-5.1.A</u> TAX INVOICE **XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsupplier@gwail.com Customer Details: Invoice No. : 24-25/10002 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891256 CINEMA **NEW DELHI** Vehicle No.: DL00X0002 Station: DELHI E-Way Bill No.: 1234567890022 GSTIN: 1234567890 S.N. Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)18% Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for XYZ WM SUPPLIER Receiver's Signature: SIGNED **SIGNED** 

<u>ANNEXURE</u> GSTIN: 0987654322 <u>AD-5.1.A</u> **TAX INVOICE XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsupplier@gwail.com Customer Details: Invoice No. : 24-25/10003 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891257 CINEMA NEW DELHI Vehicle No.: DL00X0002 Station: DELHI E-Way Bill No.: 1234567890023 GSTIN : 1234567890 S.N. | Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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. <u>Total Tax</u> 18% (70000 + 6300 + 6300)Rupees Eighty-Two Thousands Six Hundreds Only Terms & Conditions E.& O.E. for XYZ WM SUPPLIER Receiver's Signature : SIGNED **SIGNED** 

GSTIN: 0987654322 **ANNEXURE** AD-5.1.A TAX INVOICE **XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsuppller@gwall.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10004 ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891258 CINEMA NEW DELHI Vehicle No. : DL00X0002 Station: DELHI E-Way Bill No.: 1234567890024 GSTIN: 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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. Receiver's Signature : for XYZ WM SUPPLIER SIGNED SIGNED

GSTIN: 0987654322				<del></del>	AMMEXUR	<u>E AD-5.1.</u>
		TAX 1	NVOICE			
	X	YZ WM	SUP	PLIFR		
	2	2, Bhagwan G	ani. Delhi .	-110006		
Customer Details :		00000002 email	Xyzwmsupp	lier@gwail.co	m	
KALRA TRADING CO.		Invoice No.	: 24-25/1	0005		
ROHTAK ROAD, NEAR LIB	ERTY	Dated : 30-	09-2024			
CINEMA NEW DELHI		GR/RR No.	: 1234567	891259		
		Vehicle No.	: DL00X00	002		
GSTIN + 1224F67000		Station : DE	LHI	FC7004		
GSTIN: 1234567890 S.N. Description	of Goods	E-Way Bill N				<u></u>
		Code	Qty.	Unit	Price	Amount (Re
1. WASHING MAC	HINE	84501200	10	NOS.	7,000	70,000.
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	DD: SGST			9%		6,300.00
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18% (70000 + 6300	+ 6300)					
ipees Eig	hty-Two T	housands	Six	Hundreds	Only	
ms & Conditions O.E.						
eiver's Signature :					for XYZ	WM SUPPLIER
SIGNED						SIGNED
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**ANNEXURE** AD-5.1.A GSTIN: 0987654322 **TAX INVOICE XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10006 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891260 CINEMA NEW DELHI Vehicle No.: DL00X0002 Station: DELHI E-Way Bill No.: 1234567890026 GSTIN : 1234567890 S.N. Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)18% Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for XYZ WM SUPPLIER Receiver's Signature : SIGNED **SIGNED** 

GSTIN	0987654322				<u>ANNEXUR</u>	E <u>AD-5.1.A</u>
i		TAX IN	VOICE			<u></u>
	X	YZ WM S		) TED		
		2, Bhagwan Gar	ii. Delhi -	110006		
	Tel. :	90000002 email:>	yzwmsuppl	ier@gwaii.co	m	
Customer	r Details : RADING CO.	Invoice No. :	24 25/16	2007		
	ROAD, NEAR LIBERTY	Dated : 30-09	9-2024			
CINEMA		GR/RR No. :	12345678	391261		
NEW DEL	HI	Vehicle No. :	חו חמעממ	On		
		Station: DEL	HΙ			
GSTIN :	1234567890	E-Way Bill No	: 12345	67890027		
	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs.
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000,0
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						70,000.00
	ADD: CGST			9%		6,300.00
<del></del>	ADD: SGST			9%		6,300.00
Rate Taxa	G ble Amt. CGST Amt. SGST Amt. <u>Tot</u>	irand Total	10	NOS.		82,600.00
18%	(70000 + 6300 + 6300)	ai Iax				
pees	Eighty-Two	Thousands	Six	lundreds	Only	
ns & Conditi	ons		<del></del>			
O.E.						
Samuel as					for YV7	WM SUPPLIER
iver's Signa Si	ture:				101 AIZ	WIT SUPPLIER
31	GHED					SIGNED
		<del>-</del>		<u> </u>	Author	ised Signatory

GSTIN:	0987654322				ANNEXURE	<u>AD-5.1.A</u>
l		TAX II	NVOICE			
	X	Z WM		) TFD		
1	2	., Bhagwan Ga	ni. Delhi -	110006		
	Tel. : 9	0000002 email:	xyzwmsupp	lier@gwail.cor	m	
Customer		T			<del></del>	
KALRA TE	RADING CO.	Invoice No. Dated: 30-0	: 24-25/1(	8000		
CINEMA	ROAD, NEAR LIBERTY	GR/RR No. :	12345679	201262		
NEW DEL	HI					
		Vehicle No. :	DL00X00	02		
CCTTN	1224567000	Station : DEI	_HI 112241			
S.N.	1234567890 Description of Goods	E-Way Bill No				
		Code	Qty.	Unit	Price	Amount (Rs.
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
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	ADD: CGST			9%		70,000.00
<del></del>	ADD: SGST			9%		6,300.00
		and Total	10			6,300.00
x Rate Taxa	ble Amt. CGST Amt. SGST Amt. Tota	l Tax		NOS.		82,600.00
18%	(70000 + 6300 + 6300)					
upees 	Eighty-Two 7	housands	Six	Hundreds	Only	
rms & Conditi	ions					
k O.E.						ļ
ohio-le Si-					for XY7 W	VM SUPPLIER
eiver's Signa	iture :					- OFFLIER
	Santa .				A 2-7 - 4	SIGNED
			<del></del>		Authoris	sed Signatory

GSTIN: 0987654322 ANNEXURE <u>AD-5.1.A</u> TAX INVOICE **XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsupplier@gwall.com Customer Details: Invoice No.: 24-25/10009 KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891263 CINEMA NEW DELHI Vehicle No.: DL00X0002 Station: DELHI E-Way Bill No.: 1234567890029 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 Receiver's Signature : SIGNED **SIGNED** 

GSTIN: 0987654322 <u>ANNEX</u>URE AD-5.1.A **TAX INVOICE XYZ WM SUPPLIER** 2, Bhagwan Ganj, Delhi -110006 Tel.: 90000002 email: xyzwmsupplier@gwail.com Customer Details: Invoice No. : 24-25/10010 KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891264 CINEMA NEW DELHI Vehicle No.: DL00X0002 Station: DELHI E-Way Bill No.: 1234567890030 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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. Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax 82,600.00 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for XYZ WM SUPPLIER Receiver's Signature: SIGNED **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: Invoice No.: 24-25/10001 KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891265 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890031 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Unit Qty. Price Amount (Rs. ) Code WASHING MACHINE 1. 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 Receiver's Signature :

SIGNED

**Authorised Signatory** 

**SIGNED** 

GSTIN: 0987654323 <u>ANNEXURE</u> AD-5.1.A TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10002 Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891266 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station : DELHI E-Way Bill No.: 1234567890032 GSTIN : 1234567890 S.N. | Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 Receiver's Signature : SIGNED **SIGNED** 

ANNEXURE GSTIN: 0987654323 <u>AD-5.1.A</u>

#### TAX INVOICE

# **RST WM SUPPLIER**

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

IGSTIN	1734567900	Vehicle No. : Station : DEL E-Way Bill No	HI		,	
S.N.	1234567890 Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount (Rs. )
1.	WASHING MACHINE	84501200	10	NOS.	7,000	70,000.00
						7 0,000.00
	ADD: CGST					70,000.00
<del></del>				9%		6,300.00
	ADD: SGST			9%		6,300.00
Tax Rate Tava	Gr ble Amt. CGST Amt. SGST Amt. <u>Total</u>	and Total	10	NOS.		82,600.00
18%	(70000 + 6300 + 6300)	<u> 1ax</u>				
Rupees	Eighty-Two T	housands	Six I	lundreds	S Only	
Terms & Conditi E.& O.E.	ons					
Receiver's Signa Si	ture : GNED		- <u>-</u>			WM SUPPLIER SIGNED rised Signatory

GSTIN: 0987654323 ANNEXURE <u>AD-5.1.A</u> TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwall.com Customer Details : KALRA TRADING CO. Invoice No.: 24-25/10004 Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891268 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890034 GSTIN: 1234567890 S.N. Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code WASHING MACHINE 1. 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** NOS. Tax Rate Taxable Amt. CGST Amt. SGST Amt. Total Tax 82,600.00 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED SIGNED

ANNEXURE AD-5.1.A GSTIN: 0987654323 TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: Invoice No. : 24-25/10005 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891269 CINEMA **NEW DELHI** Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890035 GSTIN : 1234567890 S.N. | Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 Receiver's Signature : SIGNED **SIGNED Authorised Signatory** 

ANNEXURE GSTIN: 0987654323 AD-5.1.A TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10006 ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891270 CINEMA **NEW DELHI** Vehicle No.: DL00X0003 Station: DELHI GSTIN: 1234567890 S.N. Description of Goods E-Way Bill No.: 1234567890036 HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (70000 + 6300 + 6300)Rupees **Eighty-Two Thousands** Six Hundreds Only Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED **SIGNED** 

ANNEXURE GSTIN: 0987654323 <u>AD-5.1.A</u> TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10007 Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891271 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890037 GSTIN: 1234567890 S.N. | Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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. <u>Total Tax</u> 18% (60000 + 5400 + 5400) Rupees Seventy Thousands Eight Hundreds Only Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED **SIGNED** 

<u>ANNEXURE</u> GSTIN: 0987654323 <u>AD-5.1.A</u> **TAX INVOICE RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10008 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891272 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890038 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (60000 + 5400 + 5400)Rupees Seventy Thousands Eight Hundreds Only Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED SIGNED

GSTIN: 0987654323 **ANNEXURE** AD-5.1.A TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10009 ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891273 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890039 GSTIN : 1234567890 S.N. | Descrip Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (6000<u>0</u> + 540<u>0</u> + 5400) Rupees Seventy Thousands Eight Hundreds Only Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED SIGNED

GSTIN: 0987654323 **ANNEXURE** <u>AD-5.1.A</u> **TAX INVOICE RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10010 ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891274 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890040 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty, Unit Price Amount (Rs. ) Code 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 (60000 + 5400 + 5400)Rupees Seventy Thousands **Eight Hundreds Only** Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED **SIGNED** 

GSTIN: 0987654323 <u>ANNEXURE</u> AD-5.1.A TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: KALRA TRADING CO. Invoice No.: 24-25/10011 ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 CINEMA GR/RR No.: 1234567891275 NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890041 GSTIN: 1234567890 S.N. Description of Goods HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (60000 + 5400 + 5400) 18% Rupees Seventy Thousands **Eight Hundreds Only** Terms & Conditions E.& O.E. for RST WM SUPPLIER Receiver's Signature: SIGNED **SIGNED Authorised Signatory** 

GSTIN: 0987654323 ANNEXURE AD-5.1.A TAX INVOICE **RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details : KALRA TRADING CO. Invoice No.: 24-25/10012 ROHTAK ROAD, NEAR LIBERTY Dated: 30-09-2024 GR/RR No.: 1234567891276 CINEMA **NEW DELHI** Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890042 GSTIN : 1234567890 S.N. | Descrip **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (60000 + 5400 + 5400)Rupees Seventy Thousand **Eight Hundreds Only** 

Terms & Conditions E.& O.E.

Receiver's Signature:

SIGNED

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**SIGNED** 

for RST WM SUPPLIER

GSTIN: 0987654323 **ANNEXURE** AD-5.1.A **TAX INVOICE RST WM SUPPLIER** 3, Bhagwan Ganj, Delhi -110006 Tel.: 90000003 email: rstwmsupplier@gwail.com Customer Details: Invoice No.: 24-25/10013 KALRA TRADING CO. Dated: 30-09-2024 ROHTAK ROAD, NEAR LIBERTY GR/RR No.: 1234567891277 CINEMA NEW DELHI Vehicle No.: DL00X0003 Station: DELHI E-Way Bill No.: 1234567890043 GSTIN : 1234567890 S.N. Descrir **Description of Goods** HSN/SAC Qty. Unit Price Amount (Rs. ) Code 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 (60444.44 + 5440 + 5440)18%

Rupees Seventy-One Thousands Three Hundreds
Twenty-Four & Paise Forty-Four Only

Terms & Conditions
E.& O.E.

Receiver's Signature:
SIGNED SIGNED

# SCHEME ANNOUNCEMENT BY MAIL TO DISTRIBUTORS

1.4.2020

#### MAIL

FROM:

info@ktc.com

TO:

distributor1@ginail.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.

# CONGRATULATORY MAIL TO DISTRIBUTOR 1

4.10.2020

<u>MAIL</u>

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.

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.

<u>MAIL</u>

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.

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.

<u>MAIL</u>

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.

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		F	<b>KA</b> ROHTAK RO	LRA DAD, NEA PAN	TRAD:	ING CO. CINEMA, NEW (	DELHI						
KTCPL/:	1001/2020-21	<del></del>											
Source				ا	Dated : 15/10/2020								
Main Sto					Target MC :								
	ROAD, NEAR LIBERTY CINEMA,	NEW DELLI			Distributor 1								
				D	, KAROL BAI ELHI-11000	SH MARKET 5							
S.N.	Description of Goods	H5N/SAC		G	<u> </u>	1234567891	<del>-</del>						
- <u>ī.</u>	MOBILE	Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount()			
		8517	250.00	Nos.	8500.00		0.00		0.00	21,25,000.00			
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		rand Total	250.00							31 25 000 00			
REMARKS	THE ABOVE MATERIAL IS BEING G	IVEN UNDER TA	ARGET	ļve	hicle No.	abc123xyz				21,25,000.00			
	LINKED SCHEME		,			•							
pees	Twonby 0	Lakka											
	Twenty-One Twenty-Five	Lakhs <u>Thousand</u> s (	Only	fo	r KALRA TE	ADING CO.							
CEIVED	Distributor 1			ST	AMPED AND	SIGNED							
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ļ				GSTI	N : XXXXX000 IN : 1234567	UX VOOD				
KTCPI /	1002/2020-21					890				
	1002/2020-21				Dated	: 15/10/2	2020			
Source	MC:			[	T					
Main St	ore			ľ	Target MC :					
ROHTA	ROAD, NEAR LIBERTY CINEMA,	NEW OFFICE			Distributor 2					
	- CHALLIA	MEAN DEFUT		ľ	2, KAROL BAG	H MARKET				
				- !	DELHI-110005					
				- 1						
					GST:	1274557000				
S.N.	Description of Goods	HSN/SAC	Qty.	Unit	Price	1234567893 CGST	- com	T 0 1		
	]	Code				Rate	CGST Amount	SGST Rate	5GST Amount	Amount()
1.	MOBILE	8517	E07.00	<del> </del>	<del> </del>		L		Militable	1
2.	GOLD COIN		500.00	Nos.	8500.00		0.00		0.00	42,50,000.00
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REMARK	S; THE ABOVE MATERIAL IS BEING G	TVEN HADER T	uncer.	h	ehicle No. a	bc123xyz				. , , , , , , , , , , , , , , , , , , ,
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	LINKED SCHEME			- 1						Ì
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	Fiftv	Thousands C	only	1	or KALRA TR	ading co.				
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		Į.	<b>KA</b> I OHTAK RO	LRA DAD, NEA PAI	TRADI	NG CO. INEMA, NEW D	ELHI			
KTCPL/1	003/2020-21									
Source				[	Dated	: 15/10/2	2020			
Main Sto		•		ľ	Target MC :					
	ROAD, NEAR LIBERTY CINEMA,	NEW DELHI		2	Distributor 3 3, KAROL BAG DELHI-110005	SH MARKET				
S.N.					ST:	103455707				
5.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	1234567894 CGST	CGST	SGST	50-	
1,	MOBILE					Rate	Amount	Rate	SGST Amount	Amount ()
		8517	150.00	Nos.	8500.00		0.00	<del>                                     </del>	0.00	12,75,000.00
		Frand Total	150,00							
REMADUC.		h.			-			12,75,000.00		
redicina	THE ABOVE MATERIAL IS BEING G LINKED SCHEME	Ve	ehicle No. a	bc123xyz			L			
pees	Twelve	Lakhs	<del> </del>	for KALRA TRADING CO.						
CEIVED	Seventy Five									
	Distributor 3	ST	AMPED AND	SIGNED						
	STAMPED AN	D SIGNED		Authorised Signatory						İ

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			KAL		very Challa					
		R		AD, NEAR	LIBERTY CIN	EMA, NEW DE	LHI			
					: XXXXX0000)  : 12345678					
KTCPL/10	004/2020-21			D	ated	: 15/10/20	120		_	
Source N					arget MC :					
Main Stor	'e ROAD, NEAR LIBERTY CINEMA, N	IFW DEI HI			istributor 4 , KAROL BAGH	MARKET				
	TOTAL TELEVISION CONTACTOR OF THE	un been			ELHI-110005	T CITALLY				
S.N.	Description of Goods	H5N/SAC	Qty.	G: Unit	ST: Price	1234567895 CGST	CGST	SGST	SGST	Amount()
·	·	Code	''			Rate	Amount	Rate	Amount	
i,	MOBILE	8517	200.00	Nos.	8500.00		0.00		0.00	17,00,009,00
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		Grand Total	200.00							
								17,00,000.00		
REMAR	KS: THE ABOVE MATERIAL IS BEING		Vehicle No.	abc123xyz			•			
	LINKED SCHEME									
Rupees	Cayantaar	Tv.	1	for WALDA	PADING CO					
					for KALRA TRADING CO.					
Distributor 4					STAMPED AND SIGNED					
	STAMPED A		Authorised	orgnatory						

<u>Delivery Challan</u>													
			KAL		TRADII								
		RO			R LIBERTY CI		FI HI						
				PAI	N: XXXXX0000	X	22,12						
				GSTI	N: 12345678	390							
KTCPL/1	005/2020-21				Dated	: 15/10/2	020	_					
Source	MC:				Target MC:								
Main Sto	re				Distributor 5								
ROHTAK	ROAD, NEAR LIBERTY CINEMA,	NEW DELHI			5, KAROL BAGI	H MARKET							
					DELHI-110005					1			
					GST: 1234567896								
S.N,	Description of Goods	HSN/SAC   Code	Qty.	Unit	Price	CGST Rate	CGST Amount	5GST Rate	SGST Amount	Amount ( )			
1.	MOBILE	8517	100.00	Nos.	8500.00	<u> </u>	0.00	<del>-</del>	6.00	8,50,000.00			
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		Grand Total	100.00		<u>'</u>					8,50,000.00			
					Vehicle No.	abc123xyz							
REMAR	KS: THE ABOVE MATERIAL IS BEING	GIVEN UNDER	TARGET		T. Cinaic Ho.	umaadaya							
	LINKED SCHEME												
Rupees	Eigh		for Kalra trading co.										
RECEIVE	Fift		CTAMPED AND DYDNED										
CLLIVE	Distributor 5	- 1		STAMPED AND SIGNED									
,		AND SIGNED			Authorised Signatory								

# ANNEXURE AD-5.2.E.i

#### KALRA TRADING CO.

## ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 1**

Ledger Account

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

# ANNEXURE AD-5.2.E.ii

## KALRA TRADING CO.

## ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 2**

Ledger Account

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

## ANNEXURE AD-5.2.E.iii

## KALRA TRADING CO.

# ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 3**

Ledger Account

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

# **ANNEXURE AD-5.2.E.iv**

# KALRA TRADING CO.

# ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 4**

Ledger Account

Date		Particulars	Vch Type	Vch No.	Debit	Credit	Page 1 Balance
1-Apr-20	Cr	(as per details) SALES CGST SGST SALES	Sales	24 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr			4,09,06,666.67 Dr
	Dr	BANK NEFT	Receipt	95		4,09,06,666.67	
31-May-20	Cr	(as per details) SALES CGST SGST SALES	Sales	25 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	4,09,06,666.67		4,09,06,666.67 Dr
	Dr	BANK NEFT	Receipt	96		4,09,06,666.67	
30-Jun-20	Cr	(as per details) SALES CGST SGST SALES	Sales	26 3,46,66,666,67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	4,09,06,666.67		4,09,06,666.67 Dr
	Dr	BANK NEFT	Receipt	97		4,09,06,666.67	
31-Jul-20	Cr	(as per details) SALES CGST SGST SALES	Sales	27 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	4,09,06,666.67		4,09,06,666.67 Dr
	Dr	BANK NEFT	Receipt	98		4,09,06,666.67	
31-Aug-20		(as per details) SALES CGST SGST SALES	Sales	28 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	4,09,06,666.67		4,09,06,666.67 Dr
i		BANK NEFT	Receipt	99		4,09,06,666.67	
30-Sep-20 (		(as per details) SALES CGST SGST SALES	Sales	29 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	4,09,06,666.67		4,09,06,666.67 Dr
I		BANK NEFT	Receipt	100		4,09,06,666.67	
				<u> </u>	4,54,40,000.02	24,54,40,000.02	

# KALRA TRADING CO. ANNEXURE AD-5.2.E.v ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 5**

Ledger Account

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

# ANNEXURE AD-5.2.D.i

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

## **DISTRIBUTOR 1**

Ledger Account

Date		Particulars	Vch Type	Vch No.	_	Debit	Credit	Page 1 Balance
1-Apr-20	Cr	(as per details) SALES CGST SGST SALES	Sales	6 4,25,00,000.00 Cr 38,25,000.00 Cr 38,25,000.00 Cr	3	5,01,50,000.00		5,01,50,000.00 Dr
	Dr	BANK NEFT	Receipt	77	,		5,01,50,000.00	
31-May-20	Cr	(as per details) SALES CGST SGST SALES	Sales	7 4,25,00,000.00 Cr 38,25,000.00 Cr 38,25,000.00 Cr	7	5,01,50,000.00		5,01,50,000.00 Dr
	Dr	BANK NEFT	Receipt	78	;		5,01,50,000.00	
30-Jun-20	Cr	(as per details) SALES CGST SGST SALES	Sales	8 4,25,00,000.00 Cr 38,25,000.00 Cr 38,25,000.00 Cr	:	5,01,50,000.00		5,01,50,000.00 Dr
	Dr	BANK NEFT	Receipt	79			5,01,50,000.00	
31-Jul-20	Cr	(as per details) SALES CGST SGST SALES	Sales	9 4,25,00,000.00 Cr 38,25,000.00 Cr 38,25,000.00 Cr	(	5,01,50,000.00		5,01,50,000.00 Dr
		BANK NEFT	Receipt	80			5,01,50,000.00	
31-Aug-20		(as per details) SALES CGST SGST SALES	Sales	10 4,25,00,000.00 Cr 38,25,000.00 Cr 38,25,000.00 Cr		5,01,50,000.00		5,01,50,000.00 Dr
		BANK <i>NEFT</i>	Receipt	81			5,01,50,000.00	
30-Sep-20		(as per details) SALES CGST SGST SALES	Sales	11 4,25,00,000.00 Cr 38,25,000.00 Cr 38,25,000.00 Cr	5	5,01,50,000.00		5,01,50,000.00 Dr
		BANK NEFT	Receipt	82			5,01,50,000.00	
					30	,09,00,000.00	0,09,00,000.00	

## ANNEXURE AD-5.2.D.ii

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

## **DISTRIBUTOR 2**

Ledger Account

Date		Particulars	Vch Type	Vch No.	Debit	Credit	Page 1 Balance
1-Apr-20	Сг	(as per details) SALES CGST SGST SALES	Sales	12 8,43,33,333.33 Cr 75,90,000.00 Cr 75,90,000.00 Cr	9,95,13,333.33		9,95,13,333.33 Dr
	Dr	BANK NEFT	Receipt	83		9,95,13,333.33	
31-May-20	Cr	(as per details) SALES CGST SGST SALES	Sales	13 8,43,33,333.33 Cr 75,90,000.00 Cr 75,90,000.00 Cr	9,95,13,333.33		9,95,13,333.33 Dr
	Dr	BANK NEFT	Receipt	84		9,95,13,333.33	
30-Jun-20	Cr	(as per details) SALES CGST SGST SALES	Sales	14 8,43,33,333.33 Cr 75,90,000.00 Cr 75,90,000.00 Cr	9,95,13,333,33		9,95,13,333,33 Dr
	Dr	BANK NEFT	Receipt	85		9,95,13,333.33	
31-Jul-20	Cr	(as per details) SALES CGST SGST SALES	Sales	15 8,43,33,333.33 Cr 75,90,000.00 Cr 75,90,000.00 Cr	9,95,13,333.33		9,95,13,333.33 Dr
		B <b>ANK</b> <i>NEFT</i>	Receipt	86		9,95,13,333.33	
31-Aug-20		(as per details) SALES CGST SGST SALES	Sales	16 8,43,33,333.33 Cr 75,90,000.00 Cr 75,90,000.00 Cr	9,95,13,333.33		9,95,13,333.33 Dr
		BANK <i>NEFT</i>	Receipt	87		9,95,13,333.33	
30-Sep-20		(as per details) SALES CGST SGST SALES	Sales	17 8,43,33,333.33 Cr 75,90,000.00 Cr 75,90,000.00 Cr	9,95,13,333.33	,	9,95,13,333.33 Dr
1		BANK NEFT	Receipt	88		9,95,13,333.33	
					59,70,79,999.98	59,70,79,999.98	

# ANNEXURE AD-5.2.D.iii

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

## DISTRIBUTOR 3

Ledger Account

Date		Particulars	Vch Type	Vch No.	Debit	Credit	Page 1 Balance
1-Apr-20	Cr	(as per details) SALES CGST SGST SALES	Sales	18 2,61,66,666.67 Cr 23,55,000.00 Cr 23,55,000.00 Cr		2.00.1	3,08,76,666.67 Dr
;	Dr	BANK NEFT	Receipt	89		3,08,76,666.67	
31-May-20 (	Сг	(as per details) SALES CGST SGST SALES	Sales	19 2,61,66,666.67 Cr 23,55,000.00 Cr 23,55,000.00 Cr	3,08,76,666.67		3,08,76,666.67 Dr
I	Dr	BANK NEFT	Receipt	90		3,08,76,666.67	•
30-Jun-20 (	Cr	(as per details) SALES CGST SGST SALES	Sales	20 2,61,66,666.67 Cr 23,55,000.00 Cr 23,55,000.00 Cr	3,08,76,666,67		3,08,76,666.67 Dr
1	Dr	BANK NEFT	Receipt	91		3,08,76,666.67	
31-Jul-20 (		(as per details) SALES CGST SGST SALES	Sales	21 2,61,66,666.67 Cr 23,55,000.00 Cr 23,55,000.00 Cr	3,08,76,666.67		3,08,76,666.67 Dr
Ε		BANK NEFT	Receipt	92		3,08,76,666.67	•
31-Aug-20 (		(as per details) SALES CGST SGST SALES	Sales	22 2,61,66,666.67 Cr 23,55,000.00 Cr 23,55,000.00 Cr	3,08,76,666.67		3,08,76,666.67 Dr
C		BANK <i>NEFT</i>	Receipt	93		3,08,76,666.67	
30-Sep-20 C		(as per details) SALES CGST SGST SALES	Sales	23 2,61,66,666.67 Cr 23,55,000.00 Cr 23,55,000.00 Cr	3,08,76,666.67	,	3,08,76,666.67 Dr
D		BANK NEFT	Receipt	94		3,08,76,666.67	
				<del>-</del>	18,52,60,000.02	18,52,60,000.02	

# ANNEXURE AD-5.2.D.iv

# KALRA TRADING CO.

## ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 4**

Ledger Account

Page 1 Balance	Credit	Debit	Vch No.	Vch Type	Particulars		Date		
4,09,06,666.67 Dr	Ofcure	4,09,06,666.67	24 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	Sales	(as per details) SALES CGST SGST SALES	Cr			
	4,09,06,666.67		95	Receipt	BANK NEFT	Dr			
4,09,06,666.67 Dr		4,09,06,666.67	25 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	Sales	(as per details) SALES CGST SGST SALES	Cr	31-May-20		
	4,09,06,666.67		96	Receipt	BANK NEFT	Dr			
4,09,06,666.67 Dr		4,09,06,666.67	26 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	Sales	(as per details) SALES CGST SGST SALES	Cr	30-Jun-20		
,	4,09,06,666.67		97	Receipt	BANK NEFT	Dr			
4,09,06,666.67 Dr		4,09,06,666.67	27 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	Sales	(as per details) SALES CGST SGST SALES	Cr	31-Jul-20		
,	4,09,06,666.67		98	Receipt	BANK NEFT	Dr			
4,09,06,666.67 Dr		4,09,06,666.67	28 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	Sales	(as per details) SALES CGST SGST SALES	Cr	31-Aug-20		
7	4,09,06,666.67		99	Receipt	BANK NEFT	Dr			
4,09,06,666.67 Dr		4,09,06,666.67	29 3,46,66,666.67 Cr 31,20,000.00 Cr 31,20,000.00 Cr	Sales	(as per details) SALES CGST SGST SALES	Ċг	30-Sep-20		
7	4,09,06,666.67		100	Receipt	BANK NEFT	Dr			
2	24,54,40,000.02	24,54,40,000.02							

## ANNEXURE AD-5.2.D.v

#### KALRA TRADING CO.

## ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI

## **DISTRIBUTOR 5**

Ledger Account

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

# ANNEXURE AD-5.3

GST: 09	87655000				<u> </u>				
		TAX INVO			<u></u>				
:	:	BC AUTO L 5, Bhagwan Ganj, D 90000005 email: abcau	elhi -110006						
Customer Details : KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA NEW DELHI		Invoice No. : Dated : 01-0	Invoice No.: 20-21/10000 Dated: 01-07-2020						
	24547000	Station : DEI	_HI						
GST : 12:									
5.N.	Description of Goods		Qty.	Unit	Price	Amount (Rs. )			
	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:			14%	_	56,00,000.00			
	ADD:	SGST		14%		56,00,000.00			
		Grand Total	1	NOS.		5,14,00,000.00			
	xable Amt. CGST Amt. 5GST Amt. <u>Total Tax</u>								
28%	(40200000 + 5600000 + 5600000)								
Terms & Cond E.& O.E.	litions				for A	BC AUTO LIMITED			
Recelver's Sig	nature : SIGNED					SIGNED thorised Signatory			



# GOVERNMENT OF NCT OF DEL. DEL | TRANSPORT DEPARTMENT

Receipt No. 1 i8 Date: 101/07 /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 Dated : 31/07/2020 Customer: HOTEL SHANGRILA CONNAUGHT PLACE, NEW DELHI GST: 000000SHANG HSN/SAC Code S.N. Description of Goods Qty. Price CGST CGST SGST SGST Amount ( ) Rate Amount Rate 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. Four Thousands Only 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/002/2020-21 Dated : 31/08/2020 Customer: HOTEL SHANGRILA CONNAUGHT PLACE, NEW DELHI GST: 000000SHANG CGST Amount SGST Amount Description of Goods HSN/SAC Unit Qty. Price CGST SGST Amount () S.N. Code Rate Rate CAR RENTAL SERVICES / PER DAY 27000.00 9964 1.00 Nos. 450000.00 6.00 % 27000.00 6.00 % 5,04,000.00 Grand Total 1.00 5,04,000.00 Five Lakhs Four Thousands Only for KALRA TRADING CO. Rupees RECEIVED BY STAMPED AND SIGNED

Authorised Signatory

SIGNED

#### TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN: XXXXX0000X GSTIN: 1234567890 KTC/003/2020-21 Dated : 30/09/2020 Customer: DIRECTOR / TOSHIBA INT. CONNAUGHT PLACE, NEW DELHI GST: URP S. No. Description of Goods HSN/SAC Code CGST Amount Qty. Unit SGST SGST Amount Amount () Rate Rate CAR RENTAL SERVICES / PER DAY 9964 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. Four Thousands Only 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/004/	2020-21			D	Dated : 31/10/2020					
	R / MITSUBISHI INT. GHT PLACE, NEW DELHI									-
S, No,	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST   Rate	SGST Amount	Amount ( )
Rupees		9964  Grand Total  × Lakhs	1.00	Nos.	562500.00	6.00 %	33750.00	6.00 %	33750.00	6,30,000.00
Thirty Thousands only  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/005/2020-21 Dated : 30/11/2020 Customer: HOTEL SHANGRILA CONNAUGHT PLACE, NEW DELHI GST: 000000SHANG S.N. Description of Goods HSN/SAC Qty. Unit Prîce CGST Amount SGST Rate CGST SGST Amount () Code Rate 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 1.00 5,04,000.00 Rupees Five Lakhs for KALRA TRADING CO. Four Thousands Only RECEIVED BY STAMPED AND SIGNED **SIGNED** Authorised Signatory

### TAX INVOICE

### KALRA TRADING CO.

			ROAD, NE	AR LIBE N:XXX IN:12	RTY CINEMA, XX0000X 34567890	NEW DEI				
KTC/006,	/2020-21				ated	: 31/	12/2020			
Custome	er:									
HOTEL L	E MERIDIAN									
	GHT PLACE, NEW DELHI									
GST: 000	0000LEMERI									
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	Fiv	e Lakhs			for KALRA	RADIN	G CO.			
RECEIV	Fou ED BY	ır Thousand:	s Uniy		STAMPED AN	D SIGNE	.D			

Authorised Signatory

### TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN: XXXXX0000X GSTIN: 1234567890 Dated : 31/01/2021 KTC/007/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI SGST Rate SGST Amount Amount() Unit Price CGST CGST S.N Description of Goods HSN/SAC Qty. Rate Code 1.00 450000.00 6.00 % 27000.00 6.00 % 27000,00 5,04,000.00 CAR RENTAL SERVICES / PER DAY 9964 Nos.

5,04,000.00 1.00 Five Lakhs for KALRA TRADING CO. Rupees Four Thousands Only STAMPED AND SIGNED RECEIVED BY Authorised Signatory SIGNED

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

**Authorised Signatory** 

SIGNED

# TAX INVOICE KALRA TRADING CO.

ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXX0000X GSTIN : 1234567890 : 28/02/2021 Dated KTC/009/2020-21 Customer: HOTEL LE MERIDIAN CONNAUGHT PLACE, NEW DELHI GST: 000000LEMERI SGST Rate SGST Amount() CGST HSN/SAC Qty. Unit CGST Description of Goods S.N, Amount Rate Code 5,04,000.00 27000,00 450000.00 6.00 % 27000.00 6.00 % 1.00 CAR RENTAL SERVICES / PER DAY 9964 Nos. 1.

Rupees Five Lakhs for KALRA TRADING CO.

RECEIVED BY SIGNED Authorised Signatory

#### ANNEXURE AD-5.4.B TAX INVOICE KALRA TRADING CO. ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN: XXXXX0000X GSTIN: 1234567890 KTC/010/2020-21 Dated : 31/03/2021 Customer: DIRECTOR / BOSCH INC. CONNAUGHT PLACE, NEW DELHI GST: URP S.N. Description of Goods HSN/SAC Qty. Price CGST CGST SGST SGST Amount() Code CAR RENTAL SERVICES / PER DAY 9964 1.00 1. Nos. 675000.00 6.00 % 40500.00 6.00 % 40500.00 7,56,000.00 Grand Total 1.00 7,56,000.00

for KALRA TRADING CO.

STAMPED AND SIGNED

Authorised Signatory

Seven Lakhs Fifty-Six Thousands only

SIGNED

Rupees

RECEIVED BY

### TAX INVOICE

### KALRA TRADING CO.

	ROHTAK ROAD, NEAR LIBERTY CINEMA, NEW DELHI PAN : XXXXXX0000X GSTIN : 1234567890									
KTC/011	/2020-21		_	C	Dated	: 31,	03/2021			
Custom	er:									
CONNAU	E MERIDIAN IGHT PLACE, NEW DELHI DOOOLEMERI									
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
ı										
		Grand Total	1.00							5,04,000.00
Rupees	Fou	e Lakhs r Thousands	Only		for KALRA T					
RECEIVI	ED BY.				STAMPED AN	D SIGNE	D			
		SIGNED			Authorised :	Signato	гу			

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

# CAR RENTAL INCOME

Ledger Account

1-Jui-20 to 31-Mar-21

' Page 1					
Credit Balance	Debit	Vch No.	Vch Type	Particulars	Date
4,50,000.00 4,50,000.00 Cr		137 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal	(as per details) HOTEL SHANGRILA CGST SGST BILL NO. 1	
4,50,000.00 9,00,000.00 Cr	٠	138 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal	(as per details) HOTEL SHANGRILA CGST SGST BILL NO. 2	-Aug-20 Dr
4,50,000.00 13,50,000.00 Cr		139 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal A INT.	(as per details) DIRECTOR / TOSHIBA CGST SGST BILL NO. 3	-Sep-20 Dr
5,62,500.00 19,12,500.00 Cr		140 6,30,000.00 Dr 33,750.00 Cr 33,750.00 Cr	Journal ISHI INT.	(as per details) DIRECTOR / MITSUBI CGST SGST BILL NO. 4	I-Oct-20 Dr
4,50,000.00 23,62,500.00 Cr		141 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal	(as per details) HOTEL SHANGRILA CGST SGST BILL NO. 5	)-Nov-20 Dr
4,50,000.00 28,12,590.00 Cr		142 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal N	(as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 6	1-Dec-20 Dr
4,50,000.00 32,62,500.00 Ci		143 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal N	(as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 7	1-Jan-21 Dr
6,75,000.00 39,37,500.00 C		144 7,56,000.00 Dr 40,500.00 Cr 40,500.00 Cr	Journal N	(as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 8	Dr
4,50,000.00 43,87,500.00 C		145 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	Journal N	(as per details) HOTEL LE MERIDIAN CGST SGST BILL NO. 9	8-Feb-21 Dr
6,75,000.00 50,62,500.00 C 78		146 7,56,000.00 Dr 40,500.00 Cr 40,500.00 Cr	Journal I INC.	(as per details) DIRECTOR / BOSCH CGST SGST BILL NO. 10	1-Mar-21 Dr
50,62,500.00				Carried Over	

continued ...

	-	~~~	TATE	-	$\sim$
KAI	KA	IKA	เบเก	יטו	CU.

raye z			Jul-20 to 31-Mar-21	E Ledger Account:	CAR RENTAL INCOME	CAL
Balance	Credit	Debit	Vch No.		Date Particul	
	50,62,500.00			ought Forward	Brou	
55,12,500.00 Cr	4,50,000.00		147 5,04,000.00 Dr 27,000.00 Cr 27,000.00 Cr	LE MERIDIAN	31-Mar-21 Dr (as per de HOTEL LE CGST SGST BILL NO. 1	31-1
_	55,12,500.00 <b>55,12,500.00</b>	55,12,500.00 <b>55,12,500.00</b>	  	osing Balance	Cr <b>Clos</b>	

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

### DIRECTOR / BOSCH INC.

Ledger Account

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

### ANNEXURE AD-5.4.D.ii

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

# DIRECTOR / MITSUBISHI INT.

Ledger Account

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

# ANNEXURE AD-5.4.D.iii

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

### DIRECTOR / TOSHIBA INT.

Ledger Account

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

### ANNEXURE AD-5.4.D.iv

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

# HOTEL LE MERIDIAN

Ledger Account

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

### ANNEXURE AD-5.4.D.v

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

# **HOTEL SHANGRILA**

Ledger Account

# CONNAUGHT PLACE, NEW DELHI

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

VAT: 0987	7654000	IN	<b>VOICE</b>			
		ABC AC 4, Bhagwan G .: 90000004 email	SUPP anj, Delhi -:	110006		
Customer E KALRA TRA ROHTAK RO CINEMA NEW DELH	DING CO. DAD, NEAR LIBERTY  I 4567000	Invoice No. : 1 Dated : 01-01- GR/RR No. : 12 Vehicle No. : D Station : DELH	2015 2345678000 0L00X0100 I	000		
S.N.	Description of Goods		Qty.	Unit	Price	Amount (Rs. )
1.	AIR CONDITIONER		50	NOS.	20,000.00	10,00,000.00
	100 1/4	<u> </u>		14.50%		10,00,000.00 1,45,000.00
	ADD: VA	<u> </u>		14,30%		1,-13,000.00
<u> </u>		Grand Total	 50	NOS.		11,45,000.00
Rupees	Eleven	Lakhs		e Thousar	nds only	
Terms & Con E.& O.E. Receiver's Si						r ABC AC SUPPLIER SIGNED uthorised 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

Prop.