

Acknowledgement Number:266622510251025

Date of filing : 25-Oct-2025

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2025-26

PAN	BJUPA7448E		
Name	RAMASAMY ARUMUGAM		
Address	4/408 , KANCHAMALAIYUR, EDANGANASALAI, SALEM , Salem , 29-Tamil Nadu, 91-India, 637502		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	266622510251025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	5,84,270
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	12,338
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 12,340
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	(+) 0

Income Tax Return electronically transmitted on 25-Oct-2025 18:39:05 from IP address 223.185.20.155
and verified by RAMASAMY ARUMUGAM having PAN BJUPA7448E on 25-Oct-2025
using paper ITR-Verification Form /Electronic Verification Code ENE18R8LCI generated through Aadhaar
OTP mode

System Generated

Barcode/QR Code



BJUPA7448E032666225102510259ed590254ede3d2a81e676a001df5956b185b0ad

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

BJUPA 7448 E / SLM II (1) / 2025 - 26

R ARUMUGAM

SRIRAM TEX

Wholesale Saree Manufacturer,
4/408, Kanchamalaiyur,
Edanganasalai - 637502

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025

	Rs		Rs
To Opening Stock	84,13,210	By SALES:	
		Sarees	2,71,69,093
<u>PURCHASES:</u>			
Yarn	67,16,687		
Raw Silk	4,25,556		
Jari	16,02,368		
Sarees	1,63,29,676		
		<u>Closing Stock</u>	
Weaving	4,53,888	Sarees	3,02,920
Warping	3,40,151	Raw Silk	79,89,008
Gross Profit	11,79,485		
	<u>3,54,61,021</u>		<u>3,54,61,021</u>
To Salary	2,40,000	By Gross Profit	11,79,485
Bank Interest	34,302		
Bank Charges	296		
Electricity	18,110		
Depreciation	1,09,388		
Discount	40,302		
Advertisements	21,000		
Vehicle Maintenance	9,061		
Office Expenses	11,059		
Loan Processing charges	20,355		
Packing	4,410		
Traveling	63,267		
Telephone	4,534		
Accounting Fees	6,000		
Printing & Stationery	6,500		
Refreshments	6,610		
Rounded Off	20		
Net Profit	5,84,271		

11,79,485

V. Banusekaran & Associates

FRN : 027273S

17/9, Panduranga Vittal Street,
Gugai, Salem-636 006.

11,79,485

R ARUMUGAM

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Wholesale Saree Manufacturer,

4/408, Kanchamalaiyur,

Edanganasalai - 637502

BALANCE SHEET AS ON 31.03.2025

Capital Account of
R. ARUMUGAM

28,95,134

FIXED ASSETS

Car 4,99,823

Land Account 7,81,230

Computer 31,776

Kotak Mahendra Pvt Ltd,
- Car Loan

84,199

CURRENT ASSETS

HDB Finance 3,59,003

Creditors 1,29,08,700

GST Payable 1,10,434

Closing Stock 82,91,928

Debtors 60,16,504

Cash 3,44,399

City Union Bank 62,045

Indian Bank 14,370

State Bank of India 567

Tamilnadu Grama Bank 5,377

GST Account 3,09,451

1,63,57,470

1,63,57,470

Depreciation Statement

Particulars	Opening WDV	Addition	Deletion	Gross Block	Rate of Dep	Amount of Dep	Closing WDV
Car	5,88,027	----	----	5,88,027	15%	88,204	4,99,823
Computer	52,960	----	----	52,960	40%	21,184	31,776
Total				6,40,987		1,09,388	5,31,599

INCOME FROM OTHER SOURCES

1. Interest from Indian Overseas Bank SB Account 421
2. Interest from Tamilnadu Grama Bank SB Account 184
3. Interest from SBI Savings Account 11

616

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BJUPA 7448 E / SLM II (1) / 2025 - 26

R ARUMUGAM

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Wholesale Saree Manufacturer,
4/408, Kanchamalaiyur,
Edanganasalai - 637502

LF: 3 **CAPITAL ACCOUNT OF R. ARUMUGAM**

01.04.2024	Credit	Opening Balance	31,88,180	
31.03.2025	Credit	Income Tax Refund for AY - 24 -25	48,350	
31.03.2025	Debit	TDS during the year		12,338
31.03.2025	Debit	Drawings made during the year		1,92,945
31.03.2025	Debit	Gift to wife during the year		7,21,000
31.03.2025	Credit	Net profit earned during the year	5,84,271	
31.03.2025	Credit	Income from Other Sources	616	
			<u>38,21,417</u>	<u>9,26,283</u>
Closing Balance			<u>28,95,134</u>	

TOTAL INCOME

1. Business Income	5,84,271
2. Other Sources	616
Gross Total Income	<u>5,84,887</u>

TAX COMPUTATION:

Tax on Rs.5,84,887 (or) Rs.5,84,900	14,245
Less: Rebate U/s 87-A	<u>14,245</u>
Tax due	- NIL -
Less: TDS as per Form 26 AS	12,338
Excess deducted refundable	<u>12,338</u>



V. Banusekaran & Associates
FRN : 027273S
17/9, Panduranga Vittal Street,
Gugai, Salem-636 006.

FORM 3CB [See rule 6G(1)(b)]

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

1. We have examined the **balance sheet** as on 31st March 2025, and the **Profit and loss account** for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025 attached herewith, of

Name	RAMASAMY ARUMUGAM
Address	4/408, KANCHAMALAIYUR, SALEM, Edanganasalai B.O., EDANGANASALAI, 29-Tamil Nadu, 91-India, Pincode - 637502
PAN	BJUPA7448E
Aadhaar Number of the assessee, if available	387501604125

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **SALEM** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
- B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.
- C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2025; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

V. Banusekaran & Associates
FRN : 027273S
17/9, Panduranga Vittal Street,
Gugai, Salem-636 006.

Name	V BANU SEKARAN
Membership Number	020194
FRN(Firm Registration Number)	027273S
Address	17 /9, PANDURANGA VITTAL ST, GUGAI, SALEM, Gugai S.O , Salem, SALEM, 29-Tamil Nadu, 91-India, Pincode - 636006
UDIN: 25020194BMIVTI3078	25-Oct-2025
Date of signing Tax Audit Report	SALEM
Place	25-Oct-2025
Date	

This form has been digitally signed by VENKATARAMAN BANUSEKARAN having PAN ADJPB8083A from IP Address 223.185.20.155 on 25/10/2025 06:29:52 PM Dsc Sl.No and issuer 25115284CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority