

Satguru Fire Services

Head Office : F-74 MIDC Waluj, Aurangabad 431001 , Maharashtra

Email : satgurufireservices@yahoo.com

(M) : 9890801115

UDIN : 22102776AYFGQT4242

Annual Report 2021-22

Audited by



SAR & Associates

Chartered Accountants

Shubh-labh Regency, Plot no. 2,

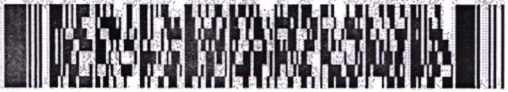
Ranjit Nagar, Kalda Corner,

Aurangabad - 431005.

Email:- sandipmirkute@gmail.com

(M) 7774000801/3/4

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2022-23	
[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)			
PAN	AAGPO2749A		
Name	RAJPREET SINGH SATINDER SINGH OBEROI		
Address	Satguru Fire Services , Bldg. No. A/14, , Jabinda Estate, Devnagari , Shahnoorwadi , Aurangabad , 19-Maharashtra , 91-India , 431001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	573773831290922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		31,03,820
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	31,03,820
	Net tax payable	4	7,67,983
	Interest and Fee Payable	5	54,642
	Total tax, interest and Fee payable	6	8,22,625
	Taxes Paid	7	8,22,626
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	
This return has been digitally signed by RAJPREETSINGH SATINDARSINGH OBEROI in the capacity of Self having PAN AAGPO2749A from IP address 103.151.17.131 on 29-Sep-2022 DSC Sl. No. & Issuer 5418948 & 51764053CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN			
System Generated			
Barcode/QR Code	AAGPO2749A03573773831290922C1874CC7E9F3A69644928A900BA9EBBA162E97C6		

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : Rajpreet Singh Satindar Singh Oberoi
 Father's Name : Satindarsingh Oberoi
 Address : Satguru Fire Services
 Bldg. No. A/14,
 Jabinda Estate, Devnagari
 Shahnoorwadi, Aurangabad - 431 001

P. Y. : 2021-2022
 P.A.N. : AAGPO 2749 A
 D.O.B. : 09-May-1982
 Status : Individual

Aadhaar: 8878 6425 4436

Resident

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Income from House Property				
<i>Let-out properties</i>				
<i>Property-1: Kanchanwadi flat, Tenant - Bandu Wachoure 1</i>				
<u>Description</u>			<u>Amount</u>	
Actual rent received or receivable			84,000	
Gross annual value			84,000	
Less: Municipal taxes			NIL	
Net annual value			84,000	
Less: Standard deduction u/s 24(a)		25,200		
Interest on borrowed capital u/s 24(b)	2	86,462	1,11,662	
<i>Net Income from Property-1</i>			<u>-27,662</u>	
<i>Income chargeable under the head "House Property"</i>				-27,662
Profits and gains of Business or Profession				
<i>Business-1: Satguru Fire Services</i>				
Net Profit Before Tax as per P & L a/c			32,13,538	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		17,96,751		
43B disallowance	11	0		
36 disallowance	3	3,36,850	21,33,601	
			<u>53,47,139</u>	
Less: Deductible expenditure & income to be excluded				
Other deductions	4		3,36,850	
<i>Adjusted Profit of Business-1</i>			<u>50,10,289</u>	
Total income of Business and Profession			50,10,289	
Less: Depreciation as per IT Act	12		17,96,751	
<i>Income chargeable under the head "Business and Profession"</i>				32,13,538
Capital Gains				
Long Term Capital Gain u/s 112A	13		-7,108	
<i>Net long term capital gain</i>			<u>-7,108</u>	
STCG from securities	14		34,672	
<i>Income chargeable under the head "Capital gains"</i>				34,672

■ **Income from other sources**

Interest income	5	42,073	
Dividends	6	1,200	
<i>Income chargeable under the head "other sources"</i>			43,273

Unabsorbed Losses - C/F	7		7,108
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■ **Gross Total Income**

Deductions under Chapter VI-A

80TTA: Interest on Saving a/c		10,000	
<i>Investment u/s 80C, CCC, CCD</i>			
Life insurance premium	8	4,73,401	
<i>Deduction subject to ceiling u/s 80CCE</i>			1,60,000

■ **Total Income**

Total income rounded off u/s 288A			31,03,821
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		Income	Tax	
Income taxable at normal rates		30,69,148	7,33,244	
Short-term capital gain taxable @15%		34,672	5,201	
<i>Tax on total income</i>				7,38,445
Add: Cess				29,538
<i>Tax with cess</i>				7,67,983
<i>Net Tax</i>				7,67,983
TDS	9		2,71,446	
<i>Total prepaid taxes</i>				2,71,446
<i>Balance Tax</i>				4,96,537
Interest u/s 234B			29,790	
Interest u/s 234C			24,852	54,642
<i>Net tax payable</i>				5,51,179
Self-assessment tax paid	10			5,51,180
Balance tax payable				<u>0</u>

Schedule 1

Details of property

Kanchanwadi flat, Aurangabad-431005, Maharashtra

Details of the Tenant

Name	PAN / Aadhaar No.	TAN	Section
Bandu Wachoure			

Details of Owner

Owner	Self
Assessee's share in the property (%)	100

Schedule 2**Interest on Borrowed Capital**

Particulars	Amount
Interest on Loan	86,462
Total	<u>86,462</u>

Schedule 3**Disallowances of expenditure u/s 36**

Description	Disallowance
Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)	
ESIC & PF Employee Contribution paid Before the Filling of Income tax Return	3,36,850
Total Disallowance	<u>3,36,850</u>

Schedule 4**Other deductions**

Description	Amount
Esic & PF Employee Contribution paid before the Filing of Income tax Return	3,36,850
Total	<u>3,36,850</u>

Schedule 5**Interest income (other than NSC/KVP interest)**

Name of the Bank	Interest
<u>Interest on Time Deposits</u>	
Interest Deposit	24,429
<u>Interest on Savings a/c (80TTA)</u>	
Interest SB	17,644
Taxable Interest	<u>42,073</u>

Schedule 6**Dividends taxable at Normal rate**

<u>Dividends from Company - other than u/s 2(22)(e)</u>	Amount	Quarter
Dividend	1,200	16-Dec to 15-Mar
Total Dividends	<u>1,200</u>	

Schedule 7

Description	Unabsorbed Loss
Long term capital loss	<u>7,108</u>

Schedule 8**Life insurance premium**

<u>Name of Insurer</u>	<u>Amount</u>	<u>Policy no. (for reference)</u>
LIC	4,73,401	

Schedule 9

TDS as per Form 16A

<u>Deductor, TAN</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Accrete Electromech Private Limited, TAN- NSKA05941F	32	32	3,160
Aditya Birla Finance Limited, TAN- MUMB08971E	56	56	5,510
Aditya Birla Housing Finance Limited, TAN- MUMML07896A	23	23	2,250
Allied Blenders And Distillers Private Limited, TAN- NSKA05276F	659	659	65,372
Anheuser Busch Inbev India Limited, TAN- BLRS14145F	34,251	34,251	34,25,123
Birla Precision Technologies Limited, TAN- NSKB01779B	195	195	9,770
Bonatrans India Private Limited, TAN- NSKB03746B	1,462	1,462	1,46,182
Cg Power And Industrial Solutions Limited, TAN- NSKC01129C	918	918	90,394
Durovalves India Private Limited, TAN- NSKD00927D	2,782	2,782	2,78,215
East West Seeds India Pvt Ltd, TAN- NSKE00363G	54	54	5,400
Endress And Hauser (india) Automation Instrumentation Private Limited, TAN- NSKE01351A	403	403	20,075
Endress+hauser Flowtec (india) Private Limited, TAN- NSKE00406A	984	984	98,400
Endurance Technologies Limited, TAN- NSKE00384G	9,453	9,453	9,45,008
Endurance Technologies Limited, TAN- NSKE00384G	6,391	6,391	63,87,089
Exedy India Limited, TAN- MUMC10508B	1,497	1,497	54,542
Gabriel India Limited, TAN- PNEG16065A	79	79	7,800
Goodyear South Asia Tyres Private Limited, TAN- NSKG01262C	717	717	71,700
Greenpack Industries, TAN- NSKG03489D	15,654	15,654	15,65,388
Gujarat Co-operative Milk Marketing Federation Limited, TAN- PNEG26186G	40	40	4,035
Harman Finocem Limited, TAN- MUMH02931F	4,158	4,158	4,15,824
Hindusthan Coca Cola Beverages Private Limited, TAN- BLRH05895B	392	392	38,960
Hindusthan Coca Cola Beverages Private Limited, TAN- BLRH05895B	24	24	1,200
Indo German Tool Room, TAN- NSKI00436C	471	471	47,044
Indo German Tool Room, TAN- NSKI00436C	1,968	1,968	19,677
Ipca Laboratories Ltd., TAN- MUMI05234F	3,481	3,481	3,45,936
Ipca Laboratories Ltd., TAN- MUMI05234F	4,000	4,000	40,000
Iss Facility Services India Pvt Ltd, TAN- MUMI07288B	2,783	2,783	2,77,882
Kaizen Plastomould Pvt Ltd, TAN- MUMK07520C	5	5	5,250

Kirdak Autocom Private Limited, TAN- NSKK02265E	84	84	8,250
Kirti Pressings Private Limited, TAN- NSKK01557D	3	3	150
Monsanto Holdings Private Limited, TAN- PNEM28815D	938	938	93,804
Morganite Crucible (india) Limited, TAN- NSKM05236A	829	829	82,887
Nrb Bearings Limited, TAN- NSKN01765B	2,399	2,399	1,19,950
Rucha Engineers Pvt Ltd, TAN- NSKR00789F	2,471	2,471	2,47,100
Sanjeev Autoparts Manufactures Private Limited, TAN- NSKS06887G	5,728	5,728	57,287
Shree Ganesh Press N Coat Ind Private Limited, TAN- NSKS03641B	222	222	22,200
Shubhada Ravindra Vaidya, TAN- NSKV01226B	73	73	7,275
Siemens Limited, TAN- MUMS00310C	2,034	2,034	2,03,492
Siemens Limited, TAN- MUMS00310C	26	26	1,320
Siemens Limited, TAN- MUMS00310C	2,549	2,549	25,487
Sodexo India Services Private Limited, TAN- MUMR14794D	3,804	3,804	3,80,210
Sodexo India Services Private Limited, TAN- MUMR14794D	123	123	1,21,991
Sterlite Technologies Limited, TAN- NSKS06442C	17,936	17,936	17,93,281
Sterlite Technologies Limited, TAN- NSKS06442C	6,250	6,250	62,500
Sterlite Technologies Limited, TAN- NSKS06442C	1,813	1,813	18,12,510
Taiyo Kagaku India Private Limited, TAN- NSKT02155G	2,048	2,048	2,04,865
The Supreme Industries Limited, TAN- MUMT01228D	56	56	2,800
Tube Investments Of India Limited, TAN- CHET11179A	156	156	15,550
Tukaram Kisanrao Potale, TAN- NSKT03880C	42	42	4,200
Varroc Engineering Limited, TAN- CHEV17316F	21,551	21,551	10,77,538
Varroc Engineering Limited, TAN- NSKV00601G	523	523	52,274
Varroc Engineering Limited, TAN- NSKV01249D	2,389	2,389	2,38,935
Varroc Polymers Private Limited, TAN- NSKM03588E	33,821	33,821	33,82,024
Varroc Polymers Private Limited, TAN- NSKM03588E	2,290	2,290	22,88,752
Varroc Polymers Pvt Ltd., TAN- CHEV12839B	6,355	6,355	6,35,488
Varroc Polymers Pvt. Ltd, TAN- PNEV12263G	1,444	1,444	14,44,280
Varroc Polymers Pvt.ltd, TAN- PNEV04179A	20,871	20,871	20,87,135
Varroc Polymers Pvt.ltd, TAN- PNEV04179A	6,843	6,843	68,43,113
<i>Total</i>	<u>2,38,603</u>	<u>2,38,603</u>	<u>3,76,93,834</u>

*Tax collected at source*Collector & TAN

	TCS collected	TCS claimed in current year	Expenditure as per 26AS
Infra Corporation, TAN- PNEI07574A	7,125	7,125	71,25,514
Newage Fire Protection Industries Private Limited, TAN- MUMN18220G	381	381	3,81,320
Sharayu Auto Links Private Limited, TAN- MUMS68016E	23,790	23,790	23,79,000
Vijay Steel & Tube, TAN- NSKV03900B	1,547	1,547	15,47,376
<i>Total</i>	<u>32,843</u>	<u>32,843</u>	<u>1,14,33,210</u>

Grand Total	<u>2,71,446</u>	<u>2,71,446</u>
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Schedule 10**Self Assessment tax paid**

<i>Name of the Bank and BSR Code</i>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount paid</u>
State Bank of India - 0014431	29-Sep-2022	24770	5,51,180

Bank A/c: Axis Bank 910020027728965 IFSC: UTIB0001213

Date : 03-Oct-2022

Place : Aurangabad

(RAJPREET SINGH SATINDAR SINGH OBEROI)

Schedule 11

Disallowance of unpaid expenditure u/s 43B

	Current Year's O/s		Earlier Years' O/s	Earlier
	Paid within due date	Not paid wi- thin due date	Disallowed amount B/F	Paid during the year
	1	2	3	4
Taxes and duties: TDS	73,137			

Schedule 12

Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2021	Additions (put to use) up to 03-Oct-2021	Additions (put to use) after 03-Oct-2021	Deletions	Total Depreciation	WDV as on 31-Mar-2022
2. Buildings 10%: office, factory...	10%	41,22,482				41,22,482	37,10,234
4. Furnitures/ fittings 10%:	10%	2,71,660	2,05,200			4,76,860	4,29,174
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%	72,85,907	5,55,510	33,36,904	11,18,241	1,00,60,080	88,01,336
7. Plant/ Machinery 40%: computer, energy saving devices...	40%	1,20,332	57,627	34,447		2,12,406	1,34,333
Total		1,18,00,381	8,18,337	33,71,351	11,18,241	1,48,71,828	1,30,75,077

Additions in detail (compulsory for 3CD)	Date of Purchase	Amount	Adjustments if applicable
5. Plant/ Machinery 15%:	29-Mar-2022	6,96,094	

Schedule 13

Long Term Capital Gain u/s 112A

Particulars	Quantity	Date of transfer	Sale consideration	Selling expenses	Net sale consideration	Actual Cost of Acquisition	FMV u/s 55(2)(ac) per share/unit	Aggregate FMV	Cost of Acquisition deductible	Net gain
Sale of Equity - ICICI Bank Demat	300	21-Mar-2022	26,948		26,948	34,056			34,056	-7,108
Total			26,948		26,948	34,056			34,056	-7,108

Schedule 14

Auto-classification of Capital Gains
STT paid shares / units of equity oriented fund
(STCG u/s 111A & LTCG u/s 112A)

Particulars	Date of Purchase	Date of Transfer consideration	Sale	Selling Expenses	Actual cost of Acquisition	Aggregate FMV	Cost of Acquisition deductible	Short term gain u/s 111A	LTCG u/s 112A
Sale of Equity - ICICI Demat Account (1455)	01-Apr-2021	31-Mar-2022	5,18,854		4,84,182		4,84,182	34,672	0
Total			5,18,854		4,84,182		4,84,182	34,672	

[Signature]

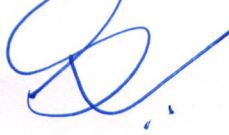
Satguru Fire Services

Statement of Profit & Loss Account for the year Ended March 31 , 2021

	Particulars	Notes	31.03.2022	31.03.2021
I	<u>Income</u>			
	Revenue From Operations	15	65248372.81	38416384.20
	Other Income		0.00	0.00
	Total --(I)		65248372.81	38416384.20
II	<u>Expences</u>			
	Cost Of Raw Material Consumed	16	50179708.72	27665988.87
	Other Direct Expences	17	1989173.35	1064787.49
	Employee Benefits Expences	18	3550388.00	2223974.00
	Other Expences	19	2648760.78	2776492.63
	Total --(II)		58368030.85	33731242.99
	Earing Before Interest, Tax , Deperaction (EBITD)		6880341.96	4685141.21
	Deperaction		1796751.00	1714626.00
	Financial Expences	20	1870052.88	1495311.97
	Profit Before Taxation		3213538.08	1475203.24
	Profit After Tax		3213538.08	1475203.24

Notes Referred Above from an Intergral part of Profit and Loss.
This is the Profit and loss Referred to in our Report of Even Date.

For SAR and Associates
Chartered Accountants
FRN NO.122400W



Sandip V. Mirkute
Partner
M.NO.102776



For Satguru Fire Services

Proprietor

Satguru Fire Services

Balance Sheet as at March 31st, 2021

	Particulars	Notes	31.03.2022	31.03.2021
I	<u>Equity and Liability</u>			
	<u>Shareholders Fund</u>			
a	Proprietor Capital	1	8382867.96	7306023.18
	<u>Non Current Liabilities</u>			
a	Long Term Borrowings	2	11904763.29	11702193.44
b	Other Long Term Liabilities	3	1457151.00	2007151.00
	<u>Current Liabilities</u>			
a	Short Term Borrowings	4	6517786.00	6971227.00
b	Trade Payables	5	17162778.19	15194098.35
c	Other Current Liabilities	6	0.00	0.00
d	Short Term Provisions	7	717584.12	1548979.07
	Total ---(I)		46142930.56	44729672.04
II	<u>Assets</u>			
	<u>Non Current Assets</u>			
a	<u>Fixed Assets</u>			
b	Tangible Assets	8	18228346.34	16380946.13
c	Non Current Investments	9	1729590.47	331836.25
d	Other Non Current Investments	10	25800.00	148977.00
	<u>Current Assets</u>			
a	Inventories	11	2025680.00	1420332.00
b	Trade Receivables	12	21005983.47	24738832.64
c	Cash and Cash Equivalents	13	1682204.99	1395856.71
d	Short Term Loans and Advances	14	1445325.29	312891.31
	Total ---(II)		46142930.56	44729672.04

Notes Referred Above from an Intergral Part of Balance Sheet.
This is the Balance Sheet Referred to in our Report of Even Date.

For SAR and Associates
Chartered Accountants
FRN NO.122400W



Sandip V. Mirkute
Partner
M.NO.102776



For Satguru Fire Services

Proprietor

Satguru Fire Services

Notes to Account

Particulars	Notes	31.03.2022	31.03.2021
<u>Proprietors Capital</u>	1		
Opening Balance		7306023.18	7142467.45
Add : Dividend, Interest Income & Rent Income		171975.18	158719.71
: LIC Maturity		0.00	20080.00
: Capital Gain		-7107.00	151771.93
: Other Income		0.00	0.00
		10684429.44	8948242.33
Less : Taxes Paid		289513.00	243461.98
: Insurance		842478.99	716423.50
: Tution Fees		130301.00	50000.00
: Interest on HSG		86462.00	90073.00
: Drawings		952806.49	542260.67
		2301561.48	1642219.15
Total		8382867.96	7306023.18
<u>Long Term Borrowings</u>	2		
<u>Secured Loans</u>			
Bajaj Finserve Led TV Loan		0.00	77660.00
Bajaj Finserve Laptop Loan		0.00	20752.00
Kotak Bank-Crain Loan		864489.00	1273538.00
Kotak Bank-Vehicle Loan		711178.00	0.00
HDFC Bank-Car Loan		1829647.67	0.00
HDFC Bank-Factory Loan		4478531.00	4689032.00
HDFC Bank-Vehicle Loan		2309.02	28483.02
ICICI Bank-Car Loan		0.00	828552.00
ICICI Bank-Home Loan		922201.00	963623.00
ICICI Bank-Factory Cost. Loan		1046525.00	1091463.00
Kotak Bank-Crain Loan		123581.00	350847.00
Union Bank-Car Loan		853409.00	984149.00
Kotak Bank MSME Loan		1072892.60	1394094.42
Total		11904763.29	11702193.44
<u>Unsecured Loans</u>	3		
From Other Financial Institution		0.00	0.00
From Family and Friends		1457151.00	2007151.00
Total		1457151.00	2007151.00
<u>Short Term Borrowings</u>	4		
From Banks Kotak Bank CC		6517786.00	6971227.00
From Others		0.00	0.00
Total		6517786.00	6971227.00
<u>Trade Payables</u>	5		
Sundry Creditors		17162778.19	15194098.35
<u>Other Current Liablitites</u>	6		
Liability for leased Assets		0.00	0.00
Total		0.00	0.00



Particulars	Notes	31.03.2022	31.03.2021
Short Term Provisions	7		
Payable - Statutory Dues		221817.12	857308.07
Payable - Personal Expenses		425392.00	621296.00
Payable - Other Expences		70375.00	70375.00
Total		717584.12	1548979.07
Fixed Assets	8		
Tangible Assets			
Gross Block		20025098.34	18095572.13
Less : Depercation		1796752.00	1714626.00
Total		18228346.34	16380946.13
Non Current Investment	9		
Quoted securities		1729590.47	331836.25
Unquoted securities		0.00	0.00
Other Investments		0.00	0.00
Total		1729590.47	331836.25
Other Non Current Assets	10		
Deposit - Tax Authority		0.00	0.00
Deposit - Other Authority		25800.00	20800.00
Deposit - Banks		0.00	128177.00
Total		25800.00	148977.00
Inventories (as taken , valued & certified by directors)	11	2025680.00	1420332.00
Trade Receivables Unsecured , considered good unless otherwise stated outstanding for the period of exceeding six months	12	21005983.47	24738832.64
Other Receivables		0.00	0.00
Total		21005983.47	24738832.64
Cash and Cash Equivalents	13		
Cash in Hand		910681.00	253350.30
Cash at Banks		771523.99	1142506.41
Total		1682204.99	1395856.71
Short Term Loans & Advances	14		
Advance - Staff Members		16500.00	16500.00
Advance - Other		230538.00	148648.00
Balances with Revenue Authority		1198287.29	147743.31
Total		1445325.29	312891.31



Particulars	Notes	31.03.2022	31.03.2021
Sales	15		
Sale of Goods/ Services		65248372.81	38416384.20
Other Income		0.00	0.00
Total		65248372.81	38416384.20
Cost of Raw Material	16		
Opening Stock		1420332.00	1140456.00
Add : Purchase		50785056.72	27945864.87
Less : Closing Stock		2025680.00	1420332.00
Cost of Raw Material Consumed		50179708.72	27665988.87
Other Direct Expences	17		
Fright / Carriage Inward		1033544.16	98657.62
Power & Fule		0.00	0.00
Site Expences		955629.19	966129.87
Total		1989173.35	1064787.49
Employee Benefits Expences	18		
Wages & Salary		3550388.00	2223974.00
Total		3550388.00	2223974.00
Other Expences	19		
Advertisemnt Expences		203515.06	108726.00
Audit Fees		80000.00	60000.00
Conveyance		792117.43	562650.61
Insurance		281938.91	345040.97
Profession/ Consultancy fees		34700.00	344200.00
Printing & Stationery		48335.87	72498.29
Rents,Rates & Taxes		88150.00	351107.05
Repairs & Maintences		161145.83	174075.19
Staff Welfare Expences		0.00	58593.88
Loss on Sales Vehicle		318241.00	0.00
Telephone Charges		104417.52	72626.62
Travelling Expences		193197.52	224786.04
Electricity Charges		127690.00	131750.00
Water Expences		53965.80	54567.03
Other Expences		161345.84	215870.95
Total		2648760.78	2776492.63
Finance Expences	20		
Bank Charges & Commission		391515.89	30544.72
Interest Expences			
1.Interest on Term Loan		663313.32	1007105.78
2.Interest on CC A/c		518984.00	
3.Interest on Vehicle Loan		296239.67	457661.47
Total		1870052.88	1495311.97

For Satguru Fire Services

Proprietor



**TAX AUDIT REPORT U/S 44 AB THE INCOME TAX ACT, 1961 AND.
STATEMENT OF NOTES TOGETHER WITH WHICH FORM 3CB IS TO BE READ.**

I have conducted tax audit of the account of **M/s. Satguru Fire Services** and annex here to a copy of our Audit Report along with copy of each of Audited Income and Expenditure Account for the year ended on **March 31, 2022** along with the schedules and annexes to the Profit and Loss Account and Balance Sheet.

A report as required under the provision to section 44 AB is furnished in form 3 CB annexed.

The business is carried on without change in the constitution as a Proprietorship. The nature of the business is manufacturing & trading in fire related industrial goods & services. The business is carried on at Bldg. No. F-74, MIDC Waluj, Aurangabad, Maharashtra.

In some of the cases supporting bills are not available for certain revenue expenses.

Creditors, Debtors, Loans and Advances are accepted as per the books of accounts are subject to confirmations, cash in hand shown as per the cashbook. Stock in hand & cash balance certified by director.

GENERAL REMARKS & SIGNIFICANT ACCOUNTING POLICIES.

1 Method of Accounting Policies:

- a.** The assessee maintains his accounts on Mercantile System of Accounting.

2 Revenue Recognition:

Revenue & cost are recognized as & when they earned or incurred and recorded

- b.** in the books of accounts of the period to which they relate.

3 Accounting for Fixed Assets:

- a.** All fixed assets are accounted on accrual basis.

Depreciation has been claimed as per the depreciation rate specified in Income Tax Act,

- c.** 1961.

- c.** No Fixed Assets are being revalued during the year.

4 Balance Sheet :

- a.** Sundry Creditors, debtors, Loans & Advances are subject to confirmation.

**For SAR and Associates
Chartered Accountants**

FRN NO.122400W



A handwritten signature in blue ink, appearing to be "Sandip V. Mirkute".

**Sandip V. Mirkute
Partner**

M.NO.102776

FORM NO. 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, 31-Mar-2022, and the profit & loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022, attached herewith, of
Rajpreet Singh Satinder Singh Oberoi
Satguru Fire Services, Bldg. No. A/14, Jabinda Estate, Devnagari, Shahnoorwadi, Aurangabad, Maharashtra, 431 001, India
PAN: AAGPO2749A, Aadhaar: 887864254436
2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at *Aurangabad* and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any: NIL
(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 31-Mar-2022; and
 - (ii) in the case of the profit & 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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any: NIL



Place: **Kalda Corner, Aurangabad**

Date: **29-Sep-2022**

Name of the signatory:

Full Address:

For Sar And Associates

(Signature and stamp/seal of the signatory)

SANDIP VISHNU MIRKUTE

Partner, M. No. 102776

Firm reg. No. 122400W

Shubh - Labh Regency, Plot No.2, Ranjeet Nagar, Kalda Corner, Kranti Chowk, Kalda Corner, Aurangabad, Maharashtra, 431005, India

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

PART - A

1	Name of the assessee	: Rajpreet Singh Satinder Singh Oberoi
2	Address	: Satguru Fire Services, Bldg. No. A/14, Jabinda Estate, Devnagari, Shahnoorwadi, Aurangabad, Maharashtra, 431 001, India
3	Permanent Account Number or Aadhaar Number	: PAN: AAGPO2749A, Aadhaar: 887864254436
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	: Yes, GST Act, Maharashtra - 27 AAGPO2749A 1ZV
5	Status	: INDIVIDUAL
6	Previous year	: 01-Apr-2021 to 31-Mar-2022
7	Assessment year	: 2022-23
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	: 44AB(a) proviso
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD?	: No

PART - B

9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	Not Applicable
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	Not Applicable
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). (b) If there is any change in the nature of business or profession, the particulars of such change.	} As per sch.10
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Yes, As per sch.11a
	(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	As per sch.11b
	(c) List of books of account and nature of relevant documents examined.	As per sch.11c
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13	(a) Method of accounting employed in the previous year.	Mercantile system
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
	(c) If answer to (b) above is in the affirmative, give details of such change, and	Not Applicable



the effect thereof on the profit or loss.				
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
(d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2)			No
(e)	If answer to (d) above is in the affirmative, give details of such adjustments			
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			Not Applicable
(f)	Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			As per sch.13f
14	(a) Method of valuation of closing stock employed in the previous year.			Lower of Cost/Market rate
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish			No
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: - (a) Description of capital asset; (b) Date of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade.			NIL
16	Amounts not credited to the profit and loss account, being,-			
	(a) the items falling within the scope of section 28;			NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c) escalation claims accepted during the previous year;			NIL
	(d) any other item of income;			NIL
	(e) capital receipt, if any.			NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to subsection (1) of section 43CA applicable? [Yes/No]



18	<p>Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-</p> <p>(a) Description of asset/block of assets. (b) Rate of depreciation. (c) Actual cost or written down value, as the case may be. Additions/deductions during the year with dates; in the case of any (d) addition of an asset, date put to use; including adjustments on account of— Central Value Added Tax credits claimed and allowed under the Central (i) Excise Rules,1944, in respect of assets acquired on or after 1st March, 1994, (ii) change in rate of exchange of currency, and (iii) subsidy or grant or reimbursement, by whatever name called. (e) Depreciation allowable. (f) Written down value at the end of the year.</p>	As per sch.18												
19	<p>Amounts admissible under sections- a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m)35AD, (n)35CCA, (o)35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s)35DDA, (t)35E:</p> <p>Amount debited to profit and loss account</p> <p>Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.</p>	NIL												
20	<p>(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]</p>	NIL												
	<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p> <table border="1" data-bbox="138 1142 1193 1397"> <thead> <tr> <th data-bbox="138 1142 267 1397">Serial number</th> <th data-bbox="267 1142 397 1397">Nature of fund</th> <th data-bbox="397 1142 576 1397">Sum received from employees</th> <th data-bbox="576 1142 820 1397">Due date for payment</th> <th data-bbox="820 1142 868 1397">The actual Amount paid</th> <th data-bbox="868 1142 1193 1397">The actual date of payment to the concerned authorities</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities							As per sch.20b
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities									
21	<p>(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of - Capital expenditure Personal expenditure Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party Expenditure incurred at clubs being entrance fees and subscriptions Expenditure incurred at clubs being cost for club services and facilities used Expenditure by way of penalty or fine for violation of any law for the time being force Expenditure by way of any other penalty or fine not covered above Expenditure incurred for any purpose which is an offence or which is prohibited by law</p>	NIL												
	<p>(b) Amounts inadmissible under section 40(a):- (i) as payment to non-resident referred to in sub-clause (i) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment</p>	NIL												



(IV) name and address of the payee	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	NIL
(ii) as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii) as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (A) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv) under sub-clause (ic) [Wherever applicable]	NIL
(v) under sub-clause (iia)	NIL
(vi) under sub-clause (iib)	NIL
(vii) under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii) under sub-clause (iv)	NIL
(ix) under sub-clause (v)	NIL
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Not Applicable
(d) Disallowance/deemed income under section 40A(3):	



	(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:				Yes
		Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
	(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes
		Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
	(e)	provision for payment of gratuity not allowable under section 40A(7);				NIL
	(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				NIL
	(g)	particulars of any liability of a contingent nature;				NIL
	(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				NIL
	(i)	amount inadmissible under the proviso to section 36(1)(iii)				NIL
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				NIL
23		Particulars of payments made to persons specified under section 40A (2)(b).				NIL
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.				NIL
26		In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				As per sch.26
	(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
		(a) paid during the previous year;				
		(b) not paid during the previous year.				
	(B)	Was incurred in the previous year and was				
		(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				
		(b) not paid on or before the aforesaid date.				
		(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No
27	(a)	Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.				As per sch.27a
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.				Not Applicable
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.				Not Applicable
29A	(a)	Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?				No
	(b)	If yes, please furnish the following details:				



	(i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment Whether the excess money available with the associated enterprise (iii) is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time If no, the amount (in Rs.) of imputed interest income on such (v) excess money which has not been repatriated within the prescribed time	
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in section 94B(1)?	Not Applicable
	(b) If yes, please furnish the following details: (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?	No
	(b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
31	(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank (v) account;	As per sch.3 Ia



	<p>(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p>	
(b)	<p>Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
(ba)	<p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
(bb)	<p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
(bc)	<p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
(bd)	<p>Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment (in Rs.);</p>	NIL



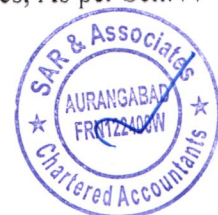
	(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3 rd July, 2017)						
(c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) amount of the repayment; (iii) maximum amount outstanding in the account at any time during the previous year; (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account; in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.						As per sch.31c
(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.						NIL
(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).						NIL
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:						NIL
SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks	
<i>^If the assessed depreciation is less and no appeal pending then take assessed.</i>							
(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79						Not Applicable
(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						No
(d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.						NIL
(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						Not Applicable



33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).				As per sch.33
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.				
34	<p>(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:</p> <ol style="list-style-type: none"> 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) 				Yes, As per sch. 34a
(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:				Yes, As per sch. 34b
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.	
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				No
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.		
35	<p>(a) In the case of a trading concern, give quantitative details of principal items of goods traded:</p> <ol style="list-style-type: none"> (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any. 				Not Applicable
(b)	<p>In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:</p> <p>A Raw materials :</p> <ol style="list-style-type: none"> (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any. 				Not Applicable
B	Finished products/By-products :				Not Applicable



	(i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.											
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt											
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	Not Applicable										
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish:											
	<table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity											
	(ii) Name of parent entity											
	(iii) Name of alternate reporting entity (if applicable)											
	(iv) Date of furnishing of report											
	(c) if not due, Expected date of filing											
44	Break-up of total expenditure of entities registered or not registered under the GST:	Yes, As per Sch.44										
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Total amount of</th> <th>Expenditure in respect of entities registered under GST</th> <th>Expenditure relating to</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to							
Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to									



	Expenditure incurred during the year	Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	entities not registered under GST
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For Sar And Associates



(Signature and stamp/seal of the signatory)

KALDA
Place: CORNER, AURANGABAD
D
Date: **29-Sep-2022**

Name of the signatory:

SANDIP VISHNU MIRKUTE

Partner, M. No. 102776

Firm reg. No. 122400W

Full Address :

Shubh - Labh Regency, Plot No.2, Ranjeet Nagar, Kalda Corner, Kranti Chowk, Kalda Corner, Aurangabad, Maharashtra, 431005, India

10: Details of business / profession

	Sector	Sub-Sector	Code	Particulars of change
1	Manufacturing	Others	04097	No Change

11a: Books prescribed u/s 44 AA

1	Cash book
2	Journal
3	Ledger
4	Bank Book
5	Sales Register
6	Purchase Register

11b: Books maintained

	Address
1	Bank book Satguru Fire Services, 74, MIDC Waluj, Aurangabad-431 001, Maharashtra, India
2	Cash book . -do-
3	Journal . -do-
4	Ledger . -do-
5	Purchase register . -do-
6	Sales register . -do-

11c: Books / documents examined

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Cash Book
8	Bank Book
9	Journals
10	Ledgers
11	Purchases Register
12	Sales Register

13f: Disclosure as per ICDS

ICDS	Disclosure
1	ICDS I - Accounting Policies The Financial statement have been prepared in accordance with Generally Accepted Accounting Principles in India. The Assesse follows the mercantile systems
2	ICDS II - Valuation of Inventories Inventries are stated at cost or net realizable value wick ever is less. Cost Includes inwords expenses incurred but does not include taxes. The Valuation of Inventries is a certified by the assessee. Accounting policy is an agreement with AS 2 issued by ICAI through technically there is a deviation from ICDS II and section 145A of the income tax act 1961. However there is no impact on the profitability as opening stock, Purchase, Sales & Closing Stock are net og GST tax
3	ICDS III - Construction Contracts Not Applicable



4	ICDS IV - Revenue Recognition	Revenue other than sales is recognized to the extent it is probable that economic benefits would flow to the assessee and the revenue can be really measured. Revenue from sale of Goods is recognized when goods are delivered and title has passed along with significant risk and reward of ownership of goods. Sales are counted on net of taxes and duties.
5	ICDS V - Tangible Fixed Assets	Refered Clause 18 of form 3CD
6	ICDS VII - Governments Grants	Not Applicable
7	ICDS IX - Borrowing Costs	Borrowing cost directly attributable to acquisition construction or production of any qualifying asset is capitalized as part of the cost of the assets wherever applicable. During the year under consideration no borrowing cost is capitalized and including in the cost of qualifying assets.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Assets Provisions are reconized at the best estimate of the expenditure a required to settle the present obligation at the Balance sheet date on the basis of past experiences. Contigent Liabilities are not reconized in the books of accounts. Contigent Liabilities if any are disclosed by way of notes to accounts in case there is an obligation that probably may not required cash outflow. Contigent Assets are neither recognized nor disclosed in the financial statements.



18 (i): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.21	Additions Up to 3.10.21	Additions after 3.10.21	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2022
2. Buildings - office, factory...	10%	41,22,482	NIL	NIL	NIL	41,22,482	NIL	4,12,248	37,10,234
4. Furnitures/ fittings -	10%	2,71,660	2,05,200	NIL	NIL	4,76,860	NIL	47,686	4,29,174
5. Plant/ Machinery - not covered in other blocks, cars...	15%	72,85,907	5,55,510	33,36,904	11,18,241	1,00,60,080	NIL	12,58,744	88,01,336
7. Plant/ Machinery - computer, energy saving devices...	40%	1,20,332	57,627	34,447	NIL	2,12,406	NIL	78,073	1,34,333
Total		1,18,00,381	8,18,337	33,71,351	11,18,241	1,48,71,828	0	17,96,751	1,30,75,077



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
4. Furnitures/ fittings 10%-	2,05,200	30-Jun-2021	30-Jun-2021	
5. Plant/ Machinery 15%-	1,23,388	01-Apr-2021	01-Apr-2021	
5. Plant/ Machinery 15%-	4,32,122	31-May-2021	31-May-2021	
5. Plant/ Machinery 15%-	33,36,904	26-Oct-2021	26-Oct-2021	
Total of block 5	38,92,414			
7. Plant/ Machinery 40%-	57,627	17-Jun-2021	17-Jun-2021	
7. Plant/ Machinery 40%-	34,447	10-Jan-2022	10-Jan-2022	
Total of block 7	92,074			
Grand Total	41,89,688			

18 (iii): Deletions

Block of Assets	Amount	Date	Adjustments, if any
5. Plant/ Machinery 15%-	11,18,241	14-Oct-2021	
Grand Total	11,18,241		

20b: Employees' contributions to welfare funds u/s 36(1)(va)

Nature of fund - EPF		Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	EPF	16,516	15-May-2021	16,516	13-Jun-2021
2	EPF	13,660	15-Jun-2021	13,660	17-Jul-2021
3	EPF	15,692	15-Jul-2021	15,692	05-Aug-2021
4	EPF	21,108	15-Aug-2021	21,108	09-Sep-2021
5	EPF	18,914	15-Sep-2021	18,914	07-Oct-2021
6	EPF	29,710	15-Oct-2021	29,710	24-Nov-2021
7	EPF	28,746	15-Nov-2021	28,746	24-Jan-2022
8	EPF	21,748	15-Dec-2021	21,748	24-Jan-2022
9	EPF	28,935	15-Jan-2022	28,935	03-Mar-2022
10	EPF	13,201	15-Feb-2022	13,201	03-Mar-2022
11	EPF	18,018	15-Mar-2022	18,018	08-May-2022
12	EPF	19,021	15-Apr-2022	19,021	08-May-2022
	Total	2,45,269		2,45,269	

Nature of fund - ESI		Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	ESI	4,947	15-Jun-2021	4,947	24-Jul-2021
2	ESI	6,666	15-Jul-2021	6,666	05-Aug-2021
3	ESI	7,401	15-Aug-2021	7,401	09-Sep-2021
4	ESI	9,695	15-Sep-2021	9,695	07-Oct-2021
5	ESI	10,421	15-Oct-2021	10,421	24-Nov-2021
6	ESI	10,197	30-Nov-2021	10,197	24-Jan-2022
7	ESI	10,197	15-Dec-2021	10,197	07-Mar-2022
8	ESI	14,533	15-Jan-2022	14,533	11-Jul-2022
9	ESI	4,936	15-Feb-2022	4,936	11-Jul-2022
10	ESI	5,682	15-Mar-2022	5,682	11-Jul-2022
11	ESI	6,906	30-Apr-2022	6,906	11-Jul-2022
	Total	91,581		91,581	



26: Payments referred to in section 43B

Liabilities incurred during previous year				
	Section	Description	Paid before due date	Not Paid within due date
1	43Ba	Taxes and duties: TDS	73,137	NIL

27a: CENVAT/ITC

	Amount	Treatment in a/cs
Opening Balance	NIL	
Credit Availed	46,81,985	ITC Received During the year
Credit Utilized	46,81,985	ITC Utilised During the year
Closing Balance	NIL	

31a: Loans/ Deposits/ sums accepted u/s 269SS

	Name	Address	PAN/Aadhaar	Amount of deposit/ loan squared up	Maximum Amount o/s	Accepted by Cheque/DD/D/ECS	Accepted by A/c payee Cheque/DD	
1	Jaslim Kaur	Aurangabad		3,00,000	No	7,50,000	Cheque	Yes
2	Musaddique Anwar	Aurangabad		1,05,000	No	1,05,000	Cheque	Yes
3	Shaikh Juber	Aurangabad		1,00,000	No	1,00,000	Cheque	Yes
4	Shraddha Giri	Aurangabad		75,000	No	75,000	Cheque	Yes
5	Hardip singh	Aurangabad		62,000	No	1,02,000	Cheque	Yes
6	Sharad Gore	Aurangabad		1,80,000	No	1,90,000	Cheque	Yes
7	Asaram Panchal	Aurangabad		1,64,000	No	79,990	Cheque	Yes
	Total			9,86,000				

31c: Loans/ Deposits/ sums repaid u/s 269T

	Name	Address	PAN/Aadhaar	Amount of repayment	Maximum Amount o/s	Repaid by Cheque/DD/ECS	Repaid by A/c payee Cheque/DD
1	Jaslim Kaur	Aurangabad		6,50,000	7,50,000	Cheque	Yes
2	Musaddique Anwar	Aurnagabad		1,05,000	1,05,000	Cheque	Yes
3	Rajendra Varpe	Aurangabad		2,00,000	4,25,000	Cheque	Yes
4	Shaikh Zuber	Aurnagabad		1,00,000	1,00,000	Cheque	Yes
5	Shraddha Gir	Aurangabad		75,000	75,000	Cheque	Yes
6	Sharad Gore	Aurangabad		2,10,000	1,90,000	Cheque	Yes
7	Asaram Panchal	Aurnagabad		1,14,110	79,990	Cheque	Yes
	Total			14,54,110			

33: Deductions under chapter VI A & section 10AA

Section	Amounts admissible
80C	1,50,000
80TTA	10,000
Total	1,60,000



34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

Tax deduction and collection Account Number (TAN)		Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	NSKR038 31C	194C	Payments to contractors	59,40,453	59,40,453	59,40,453	59,403	NIL	NIL	NIL
2	NSKR038 31C	194J	Fees for professional or technical services	82,000	82,000	82,000	8,200	NIL	NIL	NIL
3	NSKR038 31C	194I (a)	Plant / Machinery rent	2,86,610	2,86,610	2,86,610	5,732	NIL	NIL	NIL
Total				63,09,063	63,09,063	63,09,063	73,335	0	0	0



34b: TDS/TCS returns

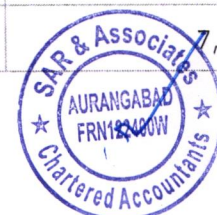
Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
NSKR03831C	26Q	31-Jan-2022	29-Jan-2022	
NSKR03831C	26Q	31-May-2022	31-May-2022	N

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	6,52,48,373		3,84,16,384	
2	Gross profit/turnover	1,28,97,835	19.77	88,48,184	23.03
3	Net profit/turnover	32,13,538	4.93	14,75,203	3.84
4	Stock-in-trade/turnover	20,25,680	3.1	14,20,332	3.7
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

44: Break-up of total expenditure of entities registered or not registered under the GST:

	Particulars	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	Purchase	5,07,85,056	NIL	NIL	4,33,65,738	4,33,65,738	74,19,318
2	Transportation	5,48,744	NIL	NIL	1,63,702	1,63,702	3,85,042
3	Electricity	1,27,690	1,27,690	NIL	NIL	1,27,690	NIL
4	Water Charges	53,966	NIL	NIL	32,000	32,000	21,966
5	Site Expenses	14,40,429	NIL	NIL	NIL	NIL	14,40,429
6	Employee Expenses	35,50,388	35,50,388	NIL	NIL	35,50,388	NIL
7	Bank Interest & Charges	18,70,053	14,80,721	NIL	3,89,332	18,70,053	NIL
8	Audit Fee	80,000	NIL	NIL	80,000	80,000	NIL
9	Advertisement	36,245	NIL	NIL	36,245	36,245	NIL
10	Sales Pramotion	1,67,270	NIL	NIL	32,171	32,171	1,35,099
11	Insurance	2,81,938	NIL	NIL	2,81,938	2,81,938	NIL
12	Telephone	1,04,418	NIL	NIL	1,04,418	1,04,418	NIL
13	Printing Stationery	48,336	NIL	NIL	40,942	40,942	7,394



Schedules to Form 3CD - Rajpreet Singh Satinder Singh Oberoi - A.Y. 2022-23

14	Repaire & Maintenance	1,15,261	NIL	NIL	1,00,478	1,00,478	14,783
15	Travelling	1,93,198	NIL	NIL	NIL	NIL	1,93,198
16	Professional Expenses	34,700	NIL	NIL	14,000	14,000	20,700
17	Conveyence	7,92,117	7,92,117	NIL	NIL	7,92,117	NIL
18	Offece Expenses	3,18,388	NIL	NIL	NIL	NIL	3,18,388
19	Capital Expenditure	40,66,299	NIL	NIL	40,66,299	40,66,299	NIL
Total		6,46,14,496	59,50,916	NIL	4,87,07,263	5,46,58,179	99,56,317

Place: KALDA CORNER,AURANGABAD
Date: 29-Sep-2022



For Sar And Associates

SANDIP VISHNU MIRKUTE

Partner, M. No. 102776

Firm reg. No. 122400W

Annexure- III

This Annexure forms the part of the Tax Audit report.

The information as stated in the FORM 3CD is obtained from the assessee and the same is verified by me from the Books of Accounts and records produced before by applying Standard Audit Tests.

1. Statement of Accounting Policies is enclosed.
2. Balance of Sundry Debtors, Receivables, Advances, Creditors, and Payables etc. are subject to confirmation.
3. In respect of payments made to specified person, I have relied on the list of specified persons supplied by the Assessee.
4. Capital Expenditure debited to Profit & Loss Account: Clause 17(a)
 - i. In absence of definition of the term "Capital Expenditure" under the Act and being a technical matter, the determination as to whether a particular item of expenditure is capital or revenue has been made keeping in view the accounting distinction and the suggestions made in Guidance Notes of the Institute of Chartered Accountants of India & various court decisions in this respect.
 - ii. Capital Expenditure debited to Profit and Loss Account does not include depreciation debited in the books as per method of accounting consistently followed by the company.
5. Personal Expenses debited to Profit & Loss Account: Clause 17 (b)
 - i) As regards personal expenses, debited to the Profit & Loss Account the word 'Personal' is considered as confined to and attached with the assessee and not necessarily to or with any person other than the assessee.
 - ii) According to information and explanations given to me and on the basis of the records examined by me, no personal expenses other than those payable under contractual obligations or in accordance with the generally accepted business practices have been charged to the revenue account.
6. Particulars of Loan / Deposits of Rs. 20000/- or more: (Clause24)
 - i) Particulars in respect of loans/ deposits from Banks and Finance companies are not given under this clause.



(b)The company has a practice of making payment in excess of Rs. 10,000/- by crossed cheques or demand drafts only. However, it is not possible for us to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by crossed cheque or bank draft as the necessary evidence is not in the possession of the assessee.

11. We have relied on assessee regarding date of installation / purchase of asset.
12. Wherever Supporting are not available for expenses and other entries, they are incorporated in the books of accounts as certified by the assessee.
13. Closing stock mentioned in the financial statements is certified by the Assessee. No quantitative details are maintained by the assessee. Record is not available for the calculation of Turnover u/s 145A of the Income Tax Act, 1961.
14. Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.
15. Documents necessary to verify the reportable transaction were not made available.
16. Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available. In case of demands raised under Income Tax Act, 1961, assess has not given details for acceptance and confirmation of the demand.
17. Prior period expenses are not ascertainable from books of account.
18. Yield/percentage of wastage is not ascertainable wherever applicable.



M/S SATGURU FIRE SERVICES
A/14, JABINDA ESTATE, SHAHNOORWADI, AURANGABAD

CERTIFICATE U/s 40A (3)

To,

SAR & Associates
Chartered Accountants
Aurangabad

Dear Sir,

Sub: AUDIT OF ACCOUNTS FOR THE YEAR ENDED ON 31/03/2022

I / We hereby certify that all the payments made for expenditure covered u/s 40A (3) of the Income Tax Act, 1961 during the previous year were made by account payee cheques drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For: M/s SATGURU FIRE SERVICES

Proprietor

M/S SATGURU FIRE SERVICES
A/14, JABINDA ESTATE, SHAHNOORWADI, AURANGABAD

CERTIFICATE FOR THE SECTION 269SS AND 269T

To,
SAR & Associates
Chartered Accountants
Aurangabad

Dear Sir,

Sub: AUDIT OF ACCOUNTS FOR THE YEAR ENDED ON 31/03/2022 OF OUR FIRM

I hereby certify that all the loans / deposits taken / accepted in an amount exceeding the limits specified in Section 269SS of Income Tax Act, 1961 and repayment thereof as specified u/s 269T of Income Tax Act, 1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

I further certify that no loan / deposit was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in Section 269SS or 269T of the Income Tax Act, 1961.

For: M/s SATGURU FIRE SERVICES

Proprietor