

**M/s SKYTECH ENGINEERS
(PROP: SACHIN T YEROLKAR)
(PAN: AALPY6138N)**

**TAX AUDIT REPORT
FINANCIAL YEAR 2021-22
ASSESSMENT YEAR 2022-23**

-Audited By-

L B & COMPANY

Chartered Accountants

Office No 212, 2nd Floor, Sai Trade Center

Opp. Railway Station, Beside GST Bhavan, Aurangabad 431 005 (MH)

INDEPENDENT AUDITORS REPORT

To the Skytech Engineers (Prop Sachin Trambakrao Yerolkar)

Opinion

We have audited the financial statements of M/s Skytech Engineers, which comprise the balance sheet at March 31st 2022, and the profit and loss account for the year then ended 31st March 2022, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditors Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For L B and Company

Chartered Accountants

FRN 135783W

CA Anand Bedmutha

Partner

Mem No 140717

Place: Aurangabad

Date: 27th September, 2022

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
2022-23

PAN	AALPY6138N		
Name	SACHIN TRAMBAKRAO YEROLKAR		
Address	RH 63 , INDRAPRASTHA COLONY , OPP RAM MANDIR , MIDC WALUJ , AURANAGABAD , 19-Maharashtra , 91-India , 431136		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	547329001270922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		49,17,530
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	49,17,530
	Net tax payable	4	12,50,844
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	12,50,844
	Taxes Paid	7	14,11,396
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,60,550	
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 SACHIN TRAMBAKRAO YEROLKAR in the capacity of Self having PAN AALPY6138N from IP address 122.182.142.169 on 27-Sep-2022
DSC Sl. No. & Issuer 4576198 & 2756876358415397227CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

System Generated

Barcode/QR Code



AALPY6138N0354732900127092262D2F6080480E8ACBD1B8985CC3AE3F99CC53F8F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : **Mr. SACHIN TRAMBAKRAO YEROLKAR**
 Father's Name : **Shri TRAMBAKRAO YEROLKAR**
 Address(O) : **SKYTECH ENGINEERS, RH 63, INDRAPRASTHA COLONY, OPP RAM MANDIR, MIDC WALUJ, AURANAGABAD, MAHARASHTRA-431136, Phone No :9325237207**
 Email ID : **lbctaxaudit@gmail.com**
 Mobile No. : **9325237207**

Permanent Account No : **AALPY6138N** Date of Birth : **10/03/1972**
 AADHAR No. : **884245025647**
 Sex : **Male**
 Status : **Individual** Resident Status **Resident**
 Previous year : **2021-2022** Assessment Year : **2022-2023**
 Ward/Circle : Return : **ORIGINAL**
 Nature of Business or Profession **Wholesale of other machinery, equipment and supplies - 09019**

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from Salary	0	0
Income from House Property	-200000	0
Income From Business or Profession	4547438	4347438
Income from Capital Gains	566823	566823
Income from Other Sources	195344	195344
Gross Total Income		5109605
Less : Deduction under Chapter VIA		192072
Total Income		4917533
Rounding off u/s 288A		4917530
Income Taxable at Normal Rate		4350707
Income Taxable at Special Rate		566823

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	1117712	
Tax u/s 111A	85023	
Total Tax		1202735
Add : Health and Education Cess		48109
Total		1250844
Less : TDS/TCS		611396
Assessed Tax		639448
Less : Advance Tax		800000
Amount Refundable		160550
Amount Refundable Rounded Off u/s 288 B		160550

COMPREHENSIVE DETAIL

<u>Exempted Income</u>	Section	Amount
Interest on Public Providend Fund	10(11)	118209
		<u>118209</u>

Income From House Property (Loss)		0
Self Occupied Property		-200000
<u>HOUSE AT PLOT NO 500, F SECTOR, N-1, CIDCO AURANGABAD 431003</u>		
Annual letable Value		Nil
<u>Less:Deduction u/s 24</u>		-200000
Current Financial year Interest	372734	
Total	<u>372734</u>	
Amount of Interest Restricted to maximum limit u/s 24(b) (Ownership 100%)	<u>-200000</u>	
Total of House Property		-200000
Loss adjusted with Ordinary Business		200000

Income from Business & Profession Details

SKYTECH ENGINEERS		4347438
Net Profit As Per P&L A/c	4547444	
<u>Add:Items Inadmissible/for Separate Consideration</u>	910313	
Depreciation Separately Considered	910313	
Sub Total	<u>5457757</u>	
<u>Less:Items Admissible/for Separate Consideration</u>	910319	
Depreciation Allowed as Per IT Act	910319	
Income From SKYTECH ENGINEERS	<u>4547438</u>	
Total of Business & Profession		4547438
Note: House Property Setoff(Ordinary Business)		200000

Income From Capital Gain(s)

Income From LT Cap.Gain	-105375
(as per anx. attached)	
Income From ST Cap.Gain (111 A)	566823
(as per anx. attached)	
Total Capital Gain(s)	566823
Taxable Short Term Capital Gain Falling u/s 111A	566823

Income From Other Sources

Interest on Bank Savings		80385
AXIS BANK LIMITED	78556	
HDFC BANK LTD	1829	
Other Income		114959
Dividend income other than u/s 2(22)(e)	7645	
Dividend income other than u/s 2(22)(e)	9000	
Dividend income other than u/s 2(22)(e)	8000	
Dividend income other than u/s 2(22)(e)	6300	
Dividend income other than u/s 2(22)(e)	6000	
Dividend income other than u/s 2(22)(e)	7500	
Dividend income other than u/s 2(22)(e)	10028	
Dividend income other than u/s 2(22)(e)	15768	
Dividend income other than u/s 2(22)(e)	7000	
Dividend income other than u/s 2(22)(e)	5000	
Dividend income other than u/s 2(22)(e)	32718	

Total Income **195344**

Total of Other Sources **195344**

Deductions Under Chapter VIA **192072**

Description	Gross Amount	Deductible Amount
u/s 80C In Respect of Investments		
Life Insurance Premium	208071	150000
Repayment of housing loan (principal)	305183	
u/s 80D Medical Insurance Premium	32072	32072
Self/Spouse/Child		
Premium Amount	21729	
Health Check Amount	0	
Medical Expenditure	0	
Parents		
Premium Amount	10343	
Health Check Amount	0	
Medical Expenditure	0	
u/s 80TTA (Interest on deposit in saving account)	10000	10000

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
PUSXXX NAGORAO PURANDARE	AQXPP3148B	194IA	CG-Capital Gain	8000000	80000
Total				8000000	80000
RANJANBEN PRAHALADBHAI THAKKAR	AHMR04742D	206C		2185186	2184
BALKRISHNA INDUSTRIES LIMITED	MUMB14660C	206C		50390	503
GREAVES COTTON LIMITED	MUMG07833A	206C		261340	2613
HDFC BANK LIMITED	MUMH03189E	206C		4034	0
KAESER COMPRESSORS INDIA PRIVATE LIMITED	PNEK04792E	206C		5236520	5236
Total				7737470	10536
BRRIT PNEUMATIC SYATEM	MUMB10004B	194H	BP-Income From Business Profession	20967	1049
KAESER COMPRESSORS INDIA PRIVATE LIMITED	PNEK04792E	194H	BP-Income From Business Profession	8244137	412208
Total				8265104	413257
ITC LIMITED	CALI01639B	194	OS-Income From Other Source	7645	765
INDIABULLS HOUSING FINANCE LIMITED	DELI05455C	194	OS-Income From Other Source	9000	900
NTPC LIMITED	DELN21817F	194	OS-Income From Other Source	14300	1430
POWER FINANCE CORPORATION LIMITED	DELP34120C	194	OS-Income From Other Source	6000	1025
STEEL AUTHORITY OF INDIA LTD	DELS21126A	194	OS-Income From Other Source	7500	750
N.M.D.C.LTD.	HYDN00035A	194	OS-Income From Other	25796	2579

			Source		
FIRSTSOURCE SOLUTIONS LIMITED	MUMF11418B	194	OS-Income From Other Source	7000	700
NIPPON LIFE INDIA ASSET MANAGEMENT LIMITED	MUMR07433G	194	OS-Income From Other Source	5000	0
Total				82241	8149
HINDUSTAN UNILEVER LIMITED	BLRH03783D	194C	BP-Income From Business Profession	43600	436
HERMES DISTILLERY PRIVATE LIMITED	BLRH06659C	194C	BP-Income From Business Profession	71000	1420
LAXMI METAL PRESSING WORK	CHEL07551F	194C	BP-Income From Business Profession	3024000	30240
PERKINS INDIA PRIVATE LIMITED	CHEP13443D	194C	BP-Income From Business Profession	10000	200
COSMO SPECIALITY CHEMICALS PRIVATE LIMITED	DELC20980B	194C	BP-Income From Business Profession	12500	125
BALKRISHNA INDUSTRIES LIMITED	MUMB14660C	194C	BP-Income From Business Profession	41730	835
BHAGYALAXMI ROLLING MILL PRIVATE LIMITED	MUMB16878B	194C	BP-Income From Business Profession	15000	150
EXEDY INDIA LIMITED	MUMC10508B	194C	BP-Income From Business Profession	14000	140
FORBES & COMPANY LIMITED	MUMF01185C	194C	BP-Income From Business Profession	90000	900
GREAVES COTTON LIMITED	MUMG07833A	194C	BP-Income From Business Profession	98479	1970
IGL INDUSTRIES LIMITED	MUMI10045A	194C	BP-Income From Business Profession	14000	140
MIDAS CARE PHARMACEUTICALS PRIVATE LIMITED	MUMM21047F	194C	BP-Income From Business Profession	40000	800
NRB INDUSTRIAL BEARINGS LTD	MUMN19211D	194C	BP-Income From Business Profession	101820	1018
SODEXO INDIA SERVICES PRIVATE LIMITED	MUMR14794D	194C	BP-Income From Business Profession	153206	1532
SIEMENS LIMITED	MUMS00310C	194C	BP-Income From Business Profession	35880	360
MAHYCO PRIVATE LIMITED	MUMS99079B	194C	BP-Income From Business Profession	35000	350
AURANGABAD ELECTRICALS LIMITED	NSKA03151B	194C	BP-Income From Business Profession	85250	853
BEDMUTHA INDUSTRIES LIMITED	NSKB00965G	194C	BP-Income From Business Profession	105000	1050

BADVE ENGINEERING LIMITED	NSKB01165D	194C	BP-Income From Business Profession	16000	160
BIRLA PRECISION TECHNOLOGIES LIMITED	NSKB03748D	194C	BP-Income From Business Profession	35000	700
BADVE ENGINEERING LIMITED	NSKB04139C	194C	BP-Income From Business Profession	80000	800
CAN-PACK INDIA PRIVATE LIMITED	NSKC01878C	194C	BP-Income From Business Profession	30000	600
COOLTECH APPLIANCES PRIVATE LIMITED	NSKC03055D	194C	BP-Income From Business Profession	16000	160
DHOOT TRANSMISSION PRIVATE LIMITED	NSKD00994A	194C	BP-Income From Business Profession	80286	803
NIRLEP APPLIANCES PRIVATE LIMITED	NSKD01728G	194C	BP-Income From Business Profession	36000	360
DEKSON CASTINGS LIMITED	NSKD02455F	194C	BP-Income From Business Profession	36000	360
DHANANJAY AUTO CRAFT PRIVATE LIMITED	NSKD04872A	194C	BP-Income From Business Profession	60000	712
ENDURANCE TECHNOLOGIES LIMITED	NSKE00384G	194C	BP-Income From Business Profession	388680	3888
GOYAM AUTO PRIVATE LIMITED	NSKG16628D	194C	BP-Income From Business Profession	67574	676
DHANANJAY METAL CRAFT PRIVATE LIMITED	NSKK01991D	194C	BP-Income From Business Profession	36800	368
KIRDAK AUTOCOM PRIVATE LIMITED	NSKK02265E	194C	BP-Income From Business Profession	3500	35
LUMINAZ SAFETY GLASS PRIVATE LIMITED	NSKL01832F	194C	BP-Income From Business Profession	433790	4338
METALMAN AUTO PVT LTD	NSKM02321E	194C	BP-Income From Business Profession	49702	499
METALMAN AUTO PRIVATE LIMITED	NSKM07663F	194C	BP-Income From Business Profession	72833	728
NILONS ENTERPRISES PRIVATE LIMITED	NSKN00150D	194C	BP-Income From Business Profession	96000	960
NRB BEARINGS LIMITED	NSKN01712E	194C	BP-Income From Business Profession	73800	1476
NRB BEARINGS LIMITED	NSKN01765B	194C	BP-Income From Business Profession	72000	1440
ORIENT CEMENT LIMITED	NSKO00675D	194C	BP-Income From Business Profession	67500	675
PRECISION PLASTIC ENGINEERING PVT LTD S R VAIDYA (DIRECTOR)	NSKP01457B	194C	BP-Income From Business	8000	160

			Profession		
PARASON MACHINERY (I) PRIVATE LIMITED	NSKP02123C	194C	BP-Income From Business Profession	30000	300
PRIYADARSHINI SAHAKARI SOOT GIRANI LTD SHIRPUR	NSKP02164B	194C	BP-Income From Business Profession	15000	300
SHREE PRESSINGS	NSKS05410G	194C	BP-Income From Business Profession	29680	297
STERLITE TECHNOLOGIES LIMITED	NSKS06442C	194C	BP-Income From Business Profession	335000	3350
SANJEEV AUTOPARTS MANUFACTURES PRIVATE LIMITED	NSKS06887G	194C	BP-Income From Business Profession	117500	1175
SIGMA ENGINEERS	NSKS07323B	194C	BP-Income From Business Profession	18500	185
SURYA AUTO COMPONENTS PRAVITE LIMITED	NSKS09877A	194C	BP-Income From Business Profession	98028	980
SHANTDEEP METALS PRIVATE LIMITED	NSKS13066E	194C	BP-Income From Business Profession	27500	275
S N HEAT TREATMENT PRIVATE LIMITED	NSKS28201F	194C	BP-Income From Business Profession	18000	180
TUKARAM NAMDEO KANDARKURE	NSKT02538E	194C	BP-Income From Business Profession	80028	800
VARSA PLASTIC INDUSTRIES PVT LTD -M/S.,	NSKV01086B	194C	BP-Income From Business Profession	218958	4379
VARROC ENGINEERING LIMITED	NSKV01249D	194C	BP-Income From Business Profession	28528	285
VARROC ENGINEERING LIMITED	NSKV01528C	194C	BP-Income From Business Profession	29914	299
VARROC POLYMERS PRIVATE LIMITED	NSKV02748E	194C	BP-Income From Business Profession	15000	150
WINLEY POLYMERS PRIVATE LIMITED	NSKW00098A	194C	BP-Income From Business Profession	70000	700
HITACHI ASTEMO BRAKE SYSTEMS INDIA PRIVATE LIMITED	PNEF01495E	194C	BP-Income From Business Profession	4500	45
KAESER COMPRESSORS INDIA PRIVATE LIMITED	PNEK04792E	194C	BP-Income From Business Profession	191750	3835
NRB BEARINGS LIMITED	PNEN04007D	194C	BP-Income From Business Profession	57000	1140
NANDI TEXTFAB LIMITED	PNEN12545B	194C	BP-Income From Business Profession	54000	540
PREMIUM TRANSMISSION PRIVATE LIMITED	PNEP08128B	194C	BP-Income From Business Profession	31500	315
LOKNETE MARUTRAO GHULE PATIL	PNES14573G	194C	BP-Income	83376	1668

DNYANESHWAR SAHAKARI SAKHAR KARKHANA LIMITED			From Business Profession		
VARDHAMAN PRECISION WORKS	PNEV04344E	194C	BP-Income From Business Profession	53100	531
SKODA AUTO VOLKSWAGEN INDIA PRIVATE LIMITED	PNEV07829D	194C	BP-Income From Business Profession	14000	280
NHK AUTOMOTIVE COMPONENTS INDIA PRIVATE LIMITED	RTKN02964D	194C	BP-Income From Business Profession	36000	720
Total				7406792	85146
WIPRO ENTERPRISES PRIVATE LIMITED	BLRA17777E	194Q	BP-Income From Business Profession	202000	202
LAXMI METAL PRESSING WORK	CHEL07551F	194Q	BP-Income From Business Profession	6026918	6027
TUBE INVESTMENTS OF INDIA LIMITED	CHET11179A	194Q	BP-Income From Business Profession	50000	50
BALKRISHNA INDUSTRIES LIMITED	MUMB14660C	194Q	BP-Income From Business Profession	685048	686
SODEXO INDIA SERVICES PRIVATE LIMITED	MUMR14794D	194Q	BP-Income From Business Profession	389586	391
AURANGABAD ELECTRICALS LIMITED	NSKA03151B	194Q	BP-Income From Business Profession	2963854	2974
BADVE AUTOCOMPS PRIVATE LIMITED	NSKB01164C	194Q	BP-Income From Business Profession	95390	95
BADVE ENGINEERING LIMITED	NSKB01165D	194Q	BP-Income From Business Profession	271500	271
BADVE ENGINEERING LIMITED	NSKB04139C	194Q	BP-Income From Business Profession	279890	279
ENDURANCE TECHNOLOGIES LIMITED	NSKE00384G	194Q	BP-Income From Business Profession	1603539	1615
GOODYEAR SOUTH ASIA TYRES PRIVATE LIMITED	NSKG01262C	194Q	BP-Income From Business Profession	200925	200
LAXMI METAL PRESSING WORKS PVT.LTD.	NSKL00640D	194Q	BP-Income From Business Profession	6500	7
LAXMI RIKSHAW BODY PVT.LTD.	NSKL00641E	194Q	BP-Income From Business Profession	12900	13
NAHARS ENGINEERING INDIA PRIVATE LIMITED	NSKN03517D	194Q	BP-Income From Business Profession	193885	194
STERLITE TECHNOLOGIES LIMITED	NSKS06442C	194Q	BP-Income From Business Profession	486175	486
STERLITE TECH CABLES SOLUTIONS LIMITED	NSKS27081F	194Q	BP-Income From Business Profession	123421	123
BAJAJ AUTO LIMITED	PNEB05807E	194Q	BP-Income From Business	242000	242

			Profession		
SAVERA AUTO COMPS PRIVATE LIMITED	PNES09900C	194Q	BP-Income From Business Profession	109051	109
SKODA AUTO VOLKSWAGEN INDIA PRIVATE LIMITED	PNEV07829D	194Q	BP-Income From Business Profession	344329	344
Total				14286911	14308

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	6360218	15/06/2021	31374	150000
	6360218	14/09/2021	40546	250000
	6360218	14/12/2021	31728	300000
	6360218	15/03/2022	48720	100000

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F		
Capital Loss(LT)	2022-2023	105375		

SACHIN TRAMBAKRAO YEROLKAR

Client Code:49

Assessment Year:2022-2023

Statement of ST Capital Gain (111A)

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improve ment Cost	Exemptio n	Exp	Gain/Loss
1	SHORT TERM CAPITAL GAIN(Equity/Pref erence Shares)	25/03/2022	5675775	15/04/2021	5132049	0		0	0	543726
2	SHORT TERM CAPITAL GAIN ON MUTUAL FUND(Equity Oriented Mutual Fund)	25/03/2022	549182	15/05/2021	526085	0		0	0	23097
Total			6224957		5658134		0	0	0	566823

Statement of LT Capital Gain u/s 112(A)

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improvement Cost	Index Cost	Exemption	Exp	Gain/Loss
1	LONG TERM CAPITAL LOSS(Equity/ Preference Shares) INNOTAVAIL AB	25/03/2022	286847 (2400 X 119.52)	15/01/2021	460508	0		460508	0	0	-173661
2	LONG TERM CAPITAL GAIN ON MUTUAL FUND(Equity Oriented Mutual Fund) INNOTAVAIL AB	25/03/2022	188283 (100 X 1882.83)	20/01/2021	119997	0		119997	0	0	68286
Total			475130		580505		0	580505	0	0	-105375

Statement of LT Capital Gain

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improvement Cost	Index Cost	Exemption	Exp	Gain/Loss
1	ROW HOUSE NO RH-08, SHREE	16/07/2021	8000000	01/06/2007	1180330	0		2900501	5099499	0	0
Total			8000000		1180330		0	2900501	5099499	0	0

Return Filing Due Date : 31/10/2022

Return Filing Section : 139(1)

Interest Calculated Upto : 27/09/2022

SACHIN TRAMBAKRAO YEROLKAR
Depreciation Chart For Assessment Year '2022-2023'

Business Name :SKYTECH ENGINEERS

S.No	Description/Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Furniture and fittings 10% - Furniture and fittings	10.00 %	181050.00	0.00	538500.00	0.00	0.00	45030.00	0.00	45030.00	674520.00
2	Machinery and plant 15% - Machinery and plant	15.00 %	5057746.00	0.00	271105.00	0.00	0.00	778995.00	0.00	778995.00	4549856.00
3	Machinery And plant 40% - Machinery and plant	40.00 %	153587.00	0.00	123567.00	0.00	0.00	86148.00	0.00	86148.00	191006.00
4	Intangible Assets 25% - Intangible Assets	25.00 %	583.00	0.00	0.00	0.00	0.00	146.00	0.00	146.00	437.00
Total			5392966.00	0.00	933172.00	0.00	0.00	910319.00	0.00	910319.00	5415819.00

Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	UTIB0001213	AXIS BANK-WALUJ WALUJ	912030030391791	Cash Credit

Verified By : SACHIN TRAMBAKRAO YEROLKAR

M/s SKYTECH ENGINEERS
RH NO. 63, INDRAPRASTHA COLONY, OPP. RAM MANDIR, MIDC WALUJ, AURANGABAD-431136
Balance Sheet as at 31st March 2022

Particulars	Note No.	As on 31.03.2022	As on 31.03.2021
I] CAPITAL AND LIABILITIES			
(1) Capital Account			
(a) Sachin T Yerolkar	1	3,25,35,843.89	2,28,35,154.69
(3) Non-current liabilities			
(a) Long-term borrowings	2	1,93,82,317.53	2,06,04,546.31
(b) Other long term liabilities		-	-
(c) Long-term provisions		-	-
(4) Current liabilities			
(a) Short-term borrowings	3	-	-
(b) Trade payables	4	92,79,442.62	2,03,35,354.20
(c) Other current liabilities	5	(4,80,597.21)	1,28,869.36
(d) Short-term provisions	6	10,84,146.00	7,19,647.98
TOTAL		6,18,01,152.83	6,46,23,572.54
II] ASSETS			
(1) Non current assets			
(a) Fixed assets			
(i) Tangible assets	7	54,15,825.90	53,92,966.58
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Investments	8	3,68,38,731.95	3,21,36,679.03
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories		35,40,739.00	50,39,450.00
(c) Trade receivables	9	1,03,26,439.48	1,83,41,055.50
(d) Cash & cash equivalents	10	25,09,682.73	8,12,623.55
(f) Other current assets	11	31,69,733.77	29,00,797.88
TOTAL		6,18,01,152.83	6,46,23,572.54

Notes on Financial Statements 1 to 17
Notes referred to above form an integral part of the Balance Sheet .

M/s SKYTECH ENGINEERS

As per our report of even date
For L B & Company
Chartered Accountants
Firm Reg No. 135783W

Proprietor

CA Anand Bedmutha
(Partner)

Place: Aurangabad

M.No. 140717

Date: 27/09/2022

UDIN: 22140717AVHKTZ2682

M/s SKYTECH ENGINEERS

RH NO. 63, INDRAPRASTHA COLONY, OPP. RAM MANDIR, MIDC WALUJ, AURANGABAD-431136

Statement of Profit & Loss for the year ended 31st March, 2022

No.	Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
	Income :			
I	Revenue from Operations	12	7,64,48,609.05	6,60,34,971.20
II	Other Income	13	1,37,58,220.95	51,91,716.95
III	Total Revenue (I+II)		9,02,06,830.00	7,12,26,688.15
	Expenses :			
IV	Cost of Materials Consumed	14	6,72,06,397.99	5,52,25,393.90
	Employee Benefit Expenses	15	44,20,325.00	28,63,283.00
	Interest Expenses	16	1,03,325.62	3,03,356.44
	Depreciation & Amortization Expenses	8	9,10,312.90	9,98,619.00
	Other Expenses	17	1,30,19,024.16	81,96,933.50
	Total Expenses (IV)		8,56,59,385.67	6,75,87,585.84
V	Profit/(Loss) before tax (III-IV)		45,47,444.33	36,39,102.31
VI	Profit/(Loss) for the period		45,47,444.33	36,39,102.31

Notes on Financial Statements

1 to 17

The Notes referred to above form an integral part of the Statement of Profit & Loss.

M/s SKYTECH ENGINEERS**Proprietor****Place: Aurangabad****Date: 27/09/2022**As per our report of even date
For L B & Company
Chartered Accountants
Firm Reg No. 135783W**CA Anand Bedmutha**
(Partner)**M.No. 140717****UDIN: 22140717AVHKTZ2682**

M/s SKYTECH ENGINEERS

RH NO. 63, INDRAPRASTHA COLONY, OPP. RAM MANDIR, MIDC WALUJ, AURANGABAD-431136

Notes on Financial Statements for the year ended 31st March, 2022

Note:1 Capital Account

Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
1	<u>Sachin T Terolkar</u>		
	Opening Balance	2,28,35,154.69	1,72,53,619.40
	Add: Net Profit	45,47,444.33	36,39,102.31
	Add: Gift From Father	-	25,51,000.00
	Add: Dividend from Chit Fund	-	1,76,864.00
	Add: Dividend Income	1,14,959.98	45,867.34
	Add: Interest on PPF	1,18,209.00	1,10,373.00
	Add: Interest on Savings Account	80,385.00	22,591.00
	Add: Profit From Sale of Property	68,19,670.00	-
	Add: Long Term Capital Gain	(1,05,375.00)	68,199.50
	Add: Short Term Capital Gain	5,66,892.00	7,92,543.50
	Less: Self Assessment Tax	(10,32,737.88)	(9,23,355.00)
	Less: Bajaj Allianz General Insurance	(9,285.00)	(9,285.00)
	Less: Birla Sun Life Insurance	(18,326.50)	(18,326.50)
	Less: Drawings	(4,65,728.81)	(1,10,977.00)
	Less: Interest on Housing Loan	(3,72,734.00)	(2,00,000.00)
	Less: LIC Premium Paid	(2,08,070.94)	(2,30,082.00)
	Less: Star Health Insurance	(32,072.00)	(30,420.00)
	Less: TATA AIA Life Insurance	(1,02,328.00)	(1,02,328.00)
	Less: Tution Fees	(2,00,212.98)	(2,00,231.86)
	Sub Total	3,25,35,843.89	2,28,35,154.69
	Total	3,25,35,843.89	2,28,35,154.69

Note: 2 Long Term Borrowings

	Particulars	As on 31.03.2022	As on 31.03.2021
A)	<u>Secured From Banks:-</u>		
	Axis Bank CC	7,64,212.83	11,72,999.11
	SBI Car Loan-Baleno	3,91,289.20	5,24,028.20
	SBI Home Loan-5079	96,70,246.50	1,01,49,720.00
	SBI Home Loan-3025	50,60,251.00	51,91,143.00
	SBI Home Suraksha Loan	63,391.00	86,656.00
		-	
	Sub Total (A)	1,59,49,390.53	1,71,24,546.31
B)	<u>Unsecured Loans :-</u>		
	Amarja S. Yerolkar	-	13,30,000.00
	Lalita T. Yerolkar	6,00,000.00	6,00,000.00
	Mrs. Patil K Shankarrao	50,000.00	50,000.00
	Satish Butiye	-	10,00,000.00
	Vikram Anilswaroop Tandon	-	5,00,000.00
	Skytech Automation	27,82,927.00	-
	Sub Total (B)	34,32,927.00	34,80,000.00
	Total (A+B)	1,93,82,317.53	2,06,04,546.31

Note:3 Short-term Borrowings			
Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
A)	Bank Borrowings Secured		
	Total	-	-
Note:4 Trade Payables			
Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
1	Aashirwad Enterprises	69,000.00	-
2	Aman Enterprises	27,205.00	12,228.20
3	Anest Iwata Motherson Pvt. Ltd.	5,133.00	43,235.00
4	Anjney Tubes India	-	3,88,699.00
5	Arihant Tiles Studio	-	12,400.62
6	Asco Numatics I Pvt Ltd	4,04,749.00	3,10,546.00
7	Ashish Electricals India	5,682.00	-
8	Ashok Agro Inputs Pvt. Ltd.	7,720.00	-
9	Ask Engineers Solutions	(2,00,000.00)	-
10	B K Hydraulics	56,581.00	1,310.00
11	Bend Master	2,289.60	10,289.60
12	Bhagwan Electrical	65,000.00	-
13	Bhamre Enterprises	41,000.00	-
14	Bharat Engineers	7,792.00	39,500.00
15	Bharat Sanchar Nigam Limited	3,777.22	-
16	Brrit Pnuematics Systems	(5,04,425.00)	(30,928.00)
17	Citizen Engineering Enterprises	5,273.00	15,273.00
18	Concept Hardware	38,788.00	-
19	Darshan Enterprises	44,648.00	44,648.00
20	Desco Solutions Pvt. Ltd.	89,110.00	-
21	Dhanshree Enterprises	38,715.60	38,715.60
22	Djiraj Enterprises	2,71,000.00	(50,000.00)
23	Dnyaneshwar Electrical	13,962.24	-
24	D.W. Services	66,500.00	-
25	Electronic Switches India Pvt Ltd	-	4,838.00
26	Esspee Controls & Automation	31,571.84	25,290.84
27	Excellent Air Solution LLP	5,861.00	5,861.00
28	Gargi Labour Services	50,500.00	-
29	Girdhar Electronic Services	21,948.00	10,502.00
30	Global Enterprises	1,080.00	-
31	Govind Services	42,000.00	-
32	H.D. Services	-	51,050.00
33	Ideas Engineering & Construction	65,165.00	65,165.00
34	Infinity Retail Ltd. Trading as Croma	1,58,166.00	-
35	Instamod Air Pipe Pvt Ltd.	2,76,004.00	22,33,175.00
36	Jay Industrial Trading Company	-	15,735.00
37	Kaesar Compressors I Pvt. Ltd.	23,49,762.00	75,46,063.42
38	Kailash Labour	67,200.00	-
39	Kalika Enterprises	45,000.00	10,000.00

40	Kanak Traders	-	2,66,807.00
41	Kanayalal And Brothers	3,774.00	(524.00)
42	Kiran Engineering	65,000.00	-
43	KSK Services	66,000.00	-
44	Laxmi Electrical & Engineers	-	12,071.00
45	L B &Company	(18,900.00)	39,200.00
46	Lookman & Sons	51,270.00	2,37,609.00
47	Luthra Pneumsys	-	97,089.00
48	Luthra Hydro Pnuematic Industries	5,993.00	-
49	Mahaveer Entepriees	1,68,538.00	59,679.00
50	Mounesh Electrical	-	4,536.00
51	Maxflow Pumps & Controls Inc	1,00,306.00	-
52	Microscan Infocommtech Pvt. Ltd.	6,488.00	-
53	M.R. Electricals	1,42,027.00	45,96,903.00
54	M.S. Labour	50,000.00	-
55	Namrata Sales & Services	12,390.00	-
56	Newtrack Enterprises	-	9,180.00
57	Nimjay Enterprises	-	22,055.00
58	Omkay Enterprises	51,466.18	51,466.18
59	Om Refrigerations	6,844.00	93,365.00
60	Om Sales & Services	19,24,083.00	27,19,656.00
61	Onkar Enterprises	-	5,173.00
62	Patel Cera Art	(5,916.00)	400.00
63	Pavan Engg. Services	64,500.00	-
64	Planet House of Light Décor	20,124.00	-
65	Pinnacle Hi Tech Trade Pvt. Ltd.	-	1,638.00
66	Pneumax Pneumatic India Pvt. Ltd.	74,253.00	2,01,190.00
67	Prathmesh Enterprises	24,355.00	55,212.40
68	Pratik Enterprises	8,26,014.00	89,208.00
69	Pravin Labour Services	50,000.00	54,000.00
70	Prayag Building Solutions	-	1,07,895.00
71	Presto Systems	-	2,083.00
72	P.S. Engineers	67,500.00	-
73	Radisson Mumbai Andheri MIDC	7,862.40	-
74	Raj Trading Company	3,66,507.65	3,86,892.65
75	Ram Engineers	-	39,000.00
76	R K Enterprises	-	40,438.00
77	R M K Labour	68,000.00	-
78	R S Services	50,000.00	-
79	Sairaj Fiber Works	25,000.00	-
80	Samarth Engg Services	65,000.00	-
81	Samarth Engineers	41,000.00	30,500.00
82	Samil Interiors	(10,000.00)	-
83	Samita Holiday	(2,20,000.00)	-
84	Satish Enterprises	-	25,050.00
85	Satish Labour	25,000.00	48,500.00
86	Sayli Sales Corporation	13,822.00	13,822.00
87	Shivshakti Aluminium	(63,493.00)	-
88	Shree Engineering	28,340.00	44,000.00
89	Shri Instruments	3,363.00	-

90	Shree Samarth Associates	-	3,271.00
91	Shree Sarthi Electricals	-	5,298.00
92	Shri Jay Engineering	45,000.00	42,500.00
93	Shri Jay Engineers & Labour	-	38,000.00
94	Shri Mahalaxmi Hardware & Paints	-	2,35,968.00
95	Shriram Engineers	67,000.00	-
96	Shri Venkatesh Electric Co.	10,480.00	1,761.00
97	Skaleup Automation Solution LLP	1,57,411.20	(1,89,197.00)
98	Skye Décor	62,000.00	-
99	S S Trading Company	2,692.69	32,692.69
100	Summits Hygronics Pvt. Ltd.	8,79,250.00	1,69,126.00
101	Suntek Axxpress India Pvt. Ltd.	3,265.00	-
102	Susmita Enterprises	-	42,754.00
103	Swami Labour Services	10,500.00	46,000.00
104	Swaraj Labour	64,000.00	-
105	Techno Consultech	10,900.00	8,603.00
106	Tradewell	-	2,058.00
107	Vavare Engineers	64,500.00	-
108	Venus Stationers	5,771.00	1,650.00
109	Vijan Motors Services Pvt. Ltd.	7,579.00	-
110	Vnear	11,507.00	-
111	Waheguru Infotech	-	2,124.00
112	Welcome Refrigeration	26,954.00	(2,89,144.00)
113	Xtreme Solutions	20,363.00	24,198.00
	Total	92,79,442.62	2,03,35,354.20

**Balance of Trade Payables are subject to confirmations.

Note:5 Other Current Liabilities

Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
A)	<u>Statutory Liabilities</u>		
1	ESIC Payable	1,362.00	1,275.00
2	GST Payable	(4,86,729.21)	1,27,594.36
3	TDS Payable	4,770.00	-
	Sub-Total	(4,80,597.21)	1,28,869.36
B)	Advance from Customer	-	-
	Total (A+B+C)	(4,80,597.21)	1,28,869.36

Note:6 Short Term Provisions			
Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
A)	Other Provisions		
1	Accounting Charges Payable	78,500.00	64,500.00
2	Audit Fees Payable	45,000.00	45,000.00
3	Electricity Expenses Payable	3,120.00	1,550.00
4	Professional Fees Payable	36,450.00	50,000.00
5	Salary Payable	6,70,402.00	3,04,080.00
6	Salary Deposit	2,38,791.00	2,42,791.00
7	Tea Expenses Payable	3,385.00	3,560.00
8	Telephone Expenses Payable	4,958.00	4,916.98
9	Water Expenses Payable	3,540.00	3,250.00
	Total	10,84,146.00	7,19,647.98
Note:7 Fixed Assets			
Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
	Tangible Assets (As per Annexure 'A')		
	Gross Block	63,26,138.80	63,91,585.58
	Less: Depreciation	9,10,312.90	9,98,619.00
	Total	54,15,825.90	53,92,966.58
7.1	Details of Additions & deletions of Fixed assets are given in Annexure "A"		
7.2	The Fixed assets of the Firm have not been revalued during the year under review.		
Note:8 Investments			
Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
	Mutual Fund & Shares		
1	Aditya Birla Sun Life Frontline Equity Fund	3,39,066.00	3,39,066.00
2	Aditya Birla Sun Life Liquid Fund	1,59,117.00	5,89,133.00
3	Axis Bluechip Fund	5,80,896.00	4,00,896.00
4	Axis Focused 25 Fund	8,72,349.00	5,72,349.00
5	Franklin India Focused Equity Fund	12,74,989.00	9,74,989.00
6	HDFC Midcap Opportunities Fund	9,00,000.00	7,20,000.00
7	Invesco India Contra Fund	5,82,580.00	4,02,580.00
8	Invesco India Largecap Fund	3,00,058.00	60,012.00
9	Investment in Shares	55,49,366.00	41,69,185.00
10	Kotak Balanced Advantage Fund	1,89,000.00	1,05,000.00
11	Miraee Asset Emerging Bluechip Fund	8,84,994.00	7,04,994.00
12	Motilal Oswal Focused 25 Fund	12,74,989.00	9,74,989.00
13	NJ Shares	4,36,004.24	1,73,710.62
14	Parag Parikh Flexi Cap Fund	2,60,057.00	60,018.00
15	Sundaram Equity Fund	2,97,380.00	1,19,997.00
16	Total	1,39,00,845.24	1,03,66,918.62

17	Plot CIDCO N-1		
18	Construction WIP	74,20,416.30	52,84,169.00
19	Plot CIDCO N-1	93,00,205.00	93,00,205.00
20	Total	1,67,20,621.30	1,45,84,374.00
21	HDFC Bank RD A/c	-	6,000.00
22	House at Garkheda Aurangabad	-	11,80,330.00
23	Mahesh Urban Bank Shares	5,000.00	5,000.00
24	Plot & Building RH-63 Waluj	33,35,642.41	33,35,642.41
25	Plot Paithan Road Aurangabad	9,93,495.00	9,93,495.00
26	SBI PPF	18,83,128.00	16,64,919.00
27	Total	62,17,265.41	71,85,386.41
	Total	3,68,38,731.95	3,21,36,679.03

Note:9 Trade Receivables

Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
1	AADHESH TEXTFAB PVT. LTD.	4,79,196.00	-
2	ABHIVRDHI ENGINEERING PVT. LTD.	19,369.00	(1,087.00)
3	ABSTERGE ACME FILTER (I) P LTD	-	(12,187.00)
4	ACE GROUP	54,421.48	54,421.48
5	AIROX TECHNOLOGIES PRIVATE LIMITED	38,423.00	50,79,882.00
6	AMEYA ENGINEERING WORKS	9,049.00	-
7	AMEY AUTOMATION & SERVICES(DR)	(21,080.70)	(21,080.70)
8	APPROCOOL AIRCON PVT LTD	-	7,885.00
9	APPROCOPP ENGG .P.LTD (JALNA)	-	13,498.00
10	ARIHANT INDUSTRIES	14,160.00	-
11	ASK ENGINEERING SOLUTIONS	21,830.00	-
12	ASR INDUSTRIES	75,909.00	58,765.00
13	AURANGABAD AUTO ANCALLARY	28,815.00	92,748.00
14	AURANGABAD ELECTRICALS LTD(GDC DIV)	9,654.20	1,75,949.00
15	AURANGABAD ELECTRICALS LTD..(III)	58,963.00	41,756.00
16	AURANGABAD WHEELS & RIMS PVT.LTD.	(2,324.00)	-
17	BADVE ENGINEERING LIMITED.(SIL.DIVI)UNIT-1	1,94,319.06	9,380.00
18	BADVE ENGINEERING LTD - XVI	1,41,454.00	68,436.00
19	BALKRISHANA INDUSTRIES LTD	2,92,244.00	1,78,982.00
20	BEDMUTHA INDUSTRIES LIMITED	2,87,005.00	52,441.00
21	BHAGYALAXMI ROLLING MILL PVT. LTD.	3,26,389.00	1,45,650.00
22	BHUMI TRADING CORPORATION	-	4,27,619.00
23	BIRLA PRECISION TECH LTD	32,190.00	32,830.00
24	BIRLA PRECISION TECHNOLOGIES LIMITED-ITM	7,508.00	69,696.00
25	BIRLA PRECISION TECHNOLOGIES LTD (FOUNDRY DIVISION)	(1,581.00)	1,15,632.00
26	BKC FLEXI FILM	-	60,262.72
27	CANPACK INDIA PVT LTD.(Glass Bottles Branch)	5,800.00	65,672.00
28	CARLING-DHOOT INDIA PVT LTD.	(5,68,439.00)	-
29	CAST 4 ALUMINIUM PVT LTD	77,009.00	1,95,908.00
30	CITIZEN PRESS COMPANY	-	14,160.00

31	CLOVER FORGING & MACHINING PVT. LTD.	-	18,880.00
32	COOLTECH APPLIANCES PVT LTD	18,720.00	36,686.00
33	COSMO FILMS LTD. (B-14)	31,329.00	-
34	COSMO SPECIALITY CHEMICALS PVT LTD	-	1,38,317.00
35	DECCAN SPRINGS	82,224.20	1,12,848.20
36	DEESAN TEX FAB PVT. LTD.	-	(1,43,963.00)
37	DEKSON CASTINGS LIMITED	54,672.00	80,828.00
38	DHANANJAY AUTO CRAFT PVT LTD	25,740.00	1,20,129.00
39	DHANANJAY ENTERPRISES	44,984.00	33,014.00
40	DHANANJAY ENTERPRISES - (M-147)	-	47,926.00
41	DHANANJAY METAL CRAFT PVT. LTD. - I	25,168.00	22,380.00
42	DHANANJAY METAL CRAFT PVT LTD - IV	66,091.00	3,32,980.58
43	DHANANJAY METAL CRAFT PVT. LTD. (UNIT II)	-	14,483.00
44	DHOOT TRANSMISSION P LTD (SHENDRA)	34,084.00	59,196.18
45	D P AUTO PARTS PRIVATE LIMITED	24,015.00	13,766.00
46	ECO POWER SOLUTIONS	-	25,971.00
47	ELEGANT COATINGS PVT LTD	-	15,791.08
48	ENDRESS+HAUSER FLOWTEC (INDIA) PVT LTD	-	89,528.00
49	ENDURANCE TECH LTD -K120	2,71,900.00	36,066.00
50	ENDURANCE TECHNOLOGIES LTD.(DISC BREAK)	1,68,557.00	1,81,758.00
51	ENDURANCE TECHNOLOGIES LTD(L-6)	9,067.00	43,032.00
52	ENDURANCE TECHNOLOGIES LTD. PI-I	43,734.00	43,382.00
53	ENDURANCE TECHNOLOGIES LTD. (SUS DIV.)	47,482.00	-
54	ENDURANCE TECHNOLOGIES LTD(TRANSMISSION DIV)	46,722.00	8,793.00
55	ENHANCED	35,461.00	-
56	ESSEM SRINISONS SYSTEMS PRIVATE LIMITED	88,708.00	21,376.00
57	ETCO INDUSTRIES PVT LTD	(3,261.04)	(3,261.04)
58	EXCELSIOR ENGINEERING	42,275.00	-
59	EXEDY INDIA LIMITED	16,380.00	1,17,503.00
60	FORBES & COMPANY LIMITED(WALUJ)	1,05,300.00	32,968.00
61	FORES ELASTOMECH INDIA PVT. LTD.	20,744.00	-
62	FOUNDATION BRAKE MANUFACTURING PVT LTD	-	2,30,916.00
63	FRIENDS ENGINEERING	27,448.00	7,105.00
64	GAJKESARI STEEL & ALLOYS PVT. LTD.	(85,500.00)	-
65	GODAVARY INDUSTRIES	-	8,131.00

66	GOODYEAR SOUTH ASIA TYRES PRIVATE LIMITED	(17,22,192.00)	9,16,411.36
67	GOYAM AUTO PVT. LTD.	(676.00)	-
68	GREAVES COTTON LTD	1,27,628.00	59,162.00
69	GREAVES COTTON LTD (SHENDRA)	-	1,41,666.00
70	G.R. ENGINEERING INDUSTRIES	26,412.00	18,481.00
71	GRIND MASTER MACHINES PVT LTD	-	92,328.00
72	HELICAL SPRINGS (UNIT OF T.K PRECISION PVT LTD	1,71,866.00	(1,129.00)
73	HERMES DISTILLERY PVT LTD	23,342.00	68,660.00
74	HINA TRADING & MANUFACTURING CO PVT LTD	1,38,033.00	2,20,180.00
75	HINDUSTAN UNILEVER LTD	-	21,240.00
76	HITACHI ASTEMO BRAKE SYSTEMS INDIA PVT. LTD.	2,47,168.00	-
77	IDEAS ENGINEERING & CONSTRUCTION	(1,63,867.78)	(1,92,177.78)
78	INDSUR GEARS LIMITED	140.00	16,958.00
79	IRIS COTEX P LTD	40,000.00	75,003.00
80	JAIN SPICES & AGRO PRODUCT	-	21,472.00
81	JAIN SPICES & AGRO PRODUCT (I) PVT. LTD.	-	1,02,857.00
82	JIJAU INDUSTRIES	-	4,972.00
83	KAESER COMPRESSORS (I) PVT LTD(DR)	-	1,10,134.00
84	KIRDAK AUTOCOM PVT LTD. UNIT II	(35.00)	-
85	KOTHARI MOTORS (SIDDH HYUNDAI)	-	3,557.70
86	KRISHNA ASSOCIATES	-	9,440.00
87	KRISHNA COATING	-	45,195.00
88	LAPL AUTOMOTIVE I PVT LTD	-	(29,000.00)
89	LAXMI-AGNI COMPONENTS & FORGINGS PVT LTD	37,165.00	10,228.00
90	LAXMI METAL PRESSING WORKS PVT LTD U III -HOSUR	26,068.00	27,08,045.00
91	LAXMI RIKSHAW BODY PRIVATE LIMITED	-	20,910.00
92	LAXMI RIKSHAW BODY PVT LTD	-	3,724.00
93	LESOKART INDUSTRIES PVT LTD	8,441.00	-
94	LMGP DNYANESHWAR SS KARKHANA LTD.	414.00	-
95	LOGIMATES	-	2,328.00
96	LOGIMATES AUTOMATION LLP	52,243.00	15,171.00
97	LOKMAT MEDIA PVT.LTD	-	(26,277.00)
98	LUMINAZ SAFETY GLASS PVT LTD	4,04,321.00	2,44,938.00
99	LUSTROUS INDUSTRIES	60,068.00	-
100	MACHHAR PACKAGING SERVICES PVT LTD	-	18,070.00
101	MAHYCO PVT. LTD.	5,950.00	-
102	MALPANI INDUSTRIES(JALNA)	-	21,785.00
103	MANISHA PEB & EQUIPMENTS PVT. LTD.	(25,066.00)	-
104	MANISH ENGINEERING WORKS	64,939.00	-
105	MANISH ENGINEERING WORKS (L-33)	23,578.00	50,601.00
106	MANIYAR ENTERPRISES	-	11,800.00
107	MARATHWADA AUTO CLUSTER	19,818.00	-
108	MARATHWADA AUTO COMPO PVT LTD-III	-	6,852.00
109	MAULI PATTERN	-	10,620.00
110	MAYUR ENTERPRISES	1,29,125.00	42,639.00
111	MAYUR INDUSTRIES M-181	10,620.00	-
112	MEHTA INDUSTRIES	1,35,367.00	31,860.00
113	METALMAN AUTO PRIVATE LIMITED (UNIT IV)	65,396.00	1,11,538.00
114	METALMAN AUTO PVT. LTD. (B-30/31)	90,555.00	33,177.00
115	METALMAN AUTO PVT. LTD.-Unit III	-	53,421.00

116	METALYST FORGINGS LIMITED	-	18,880.00
117	MIDAS CARE PHARMACEUTICALS PVT LTD.	(32,330.74)	(25,193.74)
118	MOGLI LABS(INDIA)PVT LTD	-	1,36,873.00
119	M R INDUSTRIES	51,044.00	-
120	MUKESH INDUSTRIES	8,235.00	-
121	MULTI TECHNOLOGY	459.00	34,212.00
122	NAHARS ENGINEERING INDIA PVT. LTD.	1,83,894.88	(36,982.00)
123	NANDI TEXTFAB LIMITED	-	7,885.00
124	NHK AUTOMOTIVE COMPONENTS (I) P LTD--C	-	23,300.00
125	NHK AUTOMOTIVE COMPONENTS (I) P LTD--S	87,418.00	-
126	NILONS ENTERPRISES P LTD UTRAN	1,35,174.00	1,12,718.36
127	NILONS ENTERPRISES PVT LTD	94,146.36	47,034.00
128	NIRLEP APPLIANCES PVT. LTD.	1,83,107.00	2,00,221.00
129	NOVATEUR ELECTRICAL & DIGITAL SYSTEMS P LTD.	43,123.00	-
130	NRB BEARING LTD(WALUJ)	61,293.00	1,94,708.00
131	NRB BEARINGS LTD(CHIKALTHANA)	64,108.00	1,14,320.00
132	NRB BEARINGS LTD (JALNA)	60,583.00	7,613.00
133	NRB INDUSTRIAL BEARINGS LTD	2,98,206.68	1,99,697.68
134	OM SHANTI ENERGY PVT LTD	67,876.00	-
135	ORIENT CEMENT LIMITED	-	84,003.00
136	OXI AIR TECHNOLOGIES	-	23,364.00
137	PANAV TEXTILES PVT LTD	2,58,792.00	17,174.00
138	PARASON MACHINERY(I) PVT LTD	5,452.00	1,46,138.00
139	PARASON MACHINERY(I) PVT LTD-41	31,583.00	1,06,035.00
140	PARVATI INDUSTRIES	4,216.00	-
141	PAVNA GOYAM AUTO PVT LTD	2,13,247.00	-
142	PERKINS INDIA PRIVATE LIMITED	43,806.00	2,44,675.00
143	PIYUSH CORPORATION	11,380.44	11,380.44
144	P.P.METAL	37,203.00	23,450.00
145	PRAMUKH COTEX PRIVATE LIMITED	(40,958.00)	1,783.00
146	PREMGRAIN INDUSTRIES P LTD.	44,328.00	-
147	PREMIUM TRANSMISSION PVT LTD	1,38,057.00	20,923.00
148	PRINTWELL INTERNATIONAL P LTD	-	34,148.00
149	PRIYADARSHINI SAHAKARISOOT GIRNI LIMITED	(3,790.06)	(3,490.06)
150	RAJSON INDUSTRIES	-	3,558.00
151	RUBY COTEX PVT LTD	-	4,066.00
152	RUBICON FORMULATION PVT. LTD.	23,191.00	-
153	RUCHA ENGINEERS P.LTD	15,222.00	1,59,924.00
154	RUCHA ENGINEERS PVT.LTD- (C-1)	-	34,730.00
155	RUCHA ENGINEERS PVT LTD (SHENDRA)	-	17,806.00
156	RUCHA ENGINEERS PVT LTD - UNIT VII	40,635.00	20,910.00
157	RUDRA FOODS & BEVERAGES	(308.00)	4,808.00
158	SADGURU PIPES	43,155.00	-
159	SAINA PLASTICS	(10,937.00)	(10,937.00)
160	SANJAY UDYOG	23,600.00	-
161	SANGKAJ INDUSTRIES PRIVATE LIMITED	-	22,495.00
162	SANJEEV AUTO PART MANUFACTURERS PVT LTD-DAHEGAON	2,43,800.00	5,71,413.00
163	SANJEEV AUTO PART MANUFACTURERS PVT LTD-M115	2,27,062.00	
164	SANJEEV AUTO PARTS MANUFACTURER (P) LIMITED(C-4)	2,86,028.00	89,411.00
165	SANJEEV AUTO PARTS MANUFACTURER (P) LIMITED(C-85)	40,848.67	-

166	SANJEEV AUTO PARTS MANUFACTURER (P) LIMITED(C-7)	2,14,934.00	-
167	SANJEEV AUTO PARTS MANUFACTURERS P. LTD (E-89)	1,23,532.00	30,419.00
168	SANSTAR LIMITED	68,986.00	18,880.00
169	SASK INDUSTRIES	-	35,564.00
170	SAVERA MOULDINGS PVT.LTD	-	998.00
171	SHANTDEEP METAL PVT LTD	30,411.00	26,431.00
172	SHREE DNYANESHWAR SAH SUGAR KARKHANA	(6,089.00)	(6,089.00)
173	SHREE PRESSING PVT LTD	(37.00)	-
174	SHREE PRESSINGS L-15	1,14,406.00	1,00,893.00
175	SHREE SAMARTH INDUSTRIES	-	10,162.00
176	SHREE SAMARTH DIE AND MOULD	(2,037.00)	-
177	SHREE SHOT EQUIPMENT PVT.LTD.	-	1,31,697.78
178	SIEMENS LTD	-	49,560.00
179	SIEMENS LTD-BOGIE AURANGABAD	3,00,305.00	28,046.59
180	SIGMA ENGINEERS	1,33,362.00	25,463.40
181	SKODA AUTO VOLKSWAGEN INDIA PVT LTD	71,128.00	-
182	SINDHUSONS CORPORATION	-	1,377.06
183	S.N.METALLURGICAL ASSOCIATES	-	27,650.00
184	S.N.METALLURGICAL SERVICES	-	2,524.00
185	SODEXO INDIA SERVICE PVT LTD	(94,139.84)	68,214.34
186	SPANDAN CRITICAL CARE UNIT PVT LTD	1,800.00	-
187	SPECIALTY POLYFILMS (I) PVT LTD	-	55,640.00
188	SPECTRUM ELECTRICAL INDUSTRIES LTD	2,662.50	63,369.50
189	STERLITE TECH CABLES SOLUTIONS LTD.	3,49,585.03	-
190	STERLITE TECHNOLOGIES LTD. SHENDRA	3,24,233.00	-
191	SUDARSHAN SAUR SHAKTI PVT LTD	11,800.00	16,889.00
192	SUJAL INDUSTRIES	-	4,221.00
193	SUMAN HOMETEX PVT. LTD.	71,428.00	-
194	SUNIL AGRO INDUSTRIES	(50,000.00)	-
195	SURBHI COTEX PRIVATE LIMITED	(4,279.00)	(4,279.00)
196	S.V. AUTO INDUSTRIES	-	50,999.00
197	SWAJIT ENGINEERING PVT LTD(K-9)	21,219.00	71,943.00
198	TATHYA TEXTFAB PVT. LTD.	(18,966.00)	-
199	TECHNIQUE	51,515.96	51,515.96
200	TECHNOCRAFT TOOLINGS	-	1,03,558.00
201	THE SUPREME INDU.LTD(UNIT-III)	41,623.00	22,327.00
202	TOOL TECH TOOLINGS	(14,634.39)	(14,634.39)
203	TRID TECHNO CRAFT PVT LTD	-	90,944.80
204	TUBE INVESTMENTS OF INDIA LTD.	58,950.00	-
205	TULIP WEAVES PVT LTD.	6,471.00	-
206	TUSHAR INDUSTRIES	67,195.00	25,617.00
207	UNITECH INDUSTRIES	-	7,687.00
208	UNITED BREWERIES LTD L-10	19,48,720.00	-
209	UNIVERSAL STARCH CHEM ALLIED LTD.	(50,640.00)	-
210	UTKARSHA AUTO PARTS PVT. LTD.	36,221.00	-
211	VARAD ALLOY CASTING	37,582.00	5,054.00
212	VARDHAMAN AUTO COMPONENTS PVT. LTD.	33,987.76	42,572.00
213	VARDHAMAN PRECISION WORKS	2,21,203.00	1,37,649.00
214	VARROC ENGINEERING P.LTD(PL - V)	105.00	68,459.00
215	VARROC ENGINEERING PVT LTD - VII	-	19,563.00

216	VARROC POLYMERS PVT LTD-(VPPL)	22,723.00	11,725.00
217	VARSA PLASTIC INDUSTRIES PVT. LTD.	91,797.00	1,99,471.00
218	VARSA PLASTIC INDUSTRIES PVT LTD-Unit VII	-	(78,976.00)
219	VIJAYANT AGRO INDUSTRIES	-	11,154.00
220	VINAYAK PLAST O PACK	52,792.00	40,352.00
221	WALSEKAR METAL PVT.LTD	25,176.00	33,503.00
222	WATERWAVES INDUSTRIES PVT LTD	(17,360.00)	83,163.00
223	WINLEY POLYMERS PVT LTD	1,29,654.00	2,43,214.00
224	WIPRO ENTERPRISES (P) LIMITED (LIGHTING FACT)	(74.19)	20,910.00
225	WOCKHARDT LTD. (BIOTECH PARK)	73,907.00	-
226	YASH HYDRAULICS & PNEUMATIC	-	(30,345.00)
227	YUVRAJ PACKAGING INDIA PRIVATE LIMITED	12,802.00	22,356.00
228	ZINNIA WEAVES PVT. LTD.	31,382.00	
	Total	1,03,26,439.48	1,83,41,055.50

9.1 "Balances of above Trade Receivables are subject to confirmations.

Note:10 Cash & Cash Equivalents

Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
A)	Balances with Banks		
1	Axis Savings Account	22,29,917.18	5,91,791.85
2	HDFC Savings Account	94,836.28	53,212.75
3	SBI Account	-	93,953.32
B)	Deposits with Scheduled Banks	-	-
C)	Cash in Hand	1,84,929.27	73,665.63
	Total	25,09,682.73	8,12,623.55

Note:11 Other Current Assets

Sr No.	Particulars	As on 31.03.2022	As on 31.03.2021
1	Deposit & Loans & Advances (Asset)		
	Amtech Electronics	25,000.00	25,000.00
	Anest Iwata Motherson Deposit	50,000.00	-
	Asco Numatics Pvt. Ltd	1,00,000.00	1,00,000.00
	Luthara Hydronumatics	30,000.00	30,000.00
	Rent Deposit F-110	50,000.00	50,000.00
	Amrut Developers	15,00,000.00	15,00,000.00
	Sachin Yerolkar HUF	-	10,000.00
	Shri Mauli Enterprises	-	3,00,000.00
2	Balance with Government Authorities		
	Advance Tax FY 2020-21	-	7,75,000.00
	Advance Tax FY 2021-22	8,00,000.00	-
	TDS Receivable AY 2021-22	-	88,648.88
	TCS Receivable AY 2021-22	-	22,149.00
	TCS AY 22-23	10,538.47	-
	TDS Receivable FY 2021-22	6,04,195.30	-
	Total (A+B+C)	31,69,733.77	29,00,797.88

Note:12 Revenue from Operations

Sr No.	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Sales - Local	7,64,48,609.05	6,60,34,971.20
	Total	7,64,48,609.05	6,60,34,971.20

Note:13 Other Income

Sr No.	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Compressor Installation	65,000.00	73,000.00
2	Sales Commission (Business Auxilary Service)	82,65,038.27	11,03,873.48
3	Service Charges (Receivable)	54,28,182.68	40,14,843.47
	Total	1,37,58,220.95	51,91,716.95

Note:14 Cost of Materials Consumed

Sr No.	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Opening Stock	50,39,450.00	55,76,100.00
2	Add: Purchases	6,57,07,686.99	5,46,88,743.90
3	Less: Closing Stock	(35,40,739.00)	(50,39,450.00)
	Total	6,72,06,397.99	5,52,25,393.90

Note:15 Employee Benefit Expenses

Sr No.	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Salaries & Wages	44,20,325.00	28,63,283.00
	Total	44,20,325.00	28,63,283.00

Note:16 Interest Expenses

Sr No.	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Bank Commission & Charges	2,796.62	69,428.94
2	Interest on CC	36,787.00	41,431.00
3	Financial Charges	28,481.00	14,748.30
4	Interest on Car Loan	35,261.00	1,77,748.20
	Total	1,03,325.62	3,03,356.44

Note:17 Other Expenses

Sr No.	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
A)	Office & Administrative Expenses		
1	Audit Fees	45,000.00	45,000.00
2	Accounting Charges	24,000.00	50,000.00
3	Bad Debts W/off	18,880.00	-
4	Bonus	3,21,500.00	-
5	Convyance Allowances	11,09,500.00	7,65,150.00
6	Discount & W/off	-	(1,03,772.91)
7	Electricity Expenses	25,077.00	22,990.00
8	Employee PTRC	34,850.00	21,750.00
9	Hotel & Lodging Expenses	3,65,309.82	2,58,879.00
10	Insurance Charges	1,10,720.00	1,17,877.00
11	Internet Expenses	13,215.00	6,490.00
12	MIDC Charges	69,220.00	-
13	Office Expenses	7,42,842.53	5,92,710.55
14	Printing & Stationery Expenses	5,13,951.99	3,91,413.64
15	Professional Fees	-	25,000.00
16	Professional Tax	-	2,000.00
17	Rent Expenses	3,12,000.00	2,61,000.00
18	Repairs & Maintenance	9,26,082.14	6,05,473.92
19	Telephone & Internet Expenses	3,29,342.42	2,40,163.24
	Total	49,61,490.90	33,02,124.44

B)	Selling & Distribution Expenses		
1	Petrol & Diesel Expenses	6,37,166.79	5,76,266.65
2	Business Promotion Expenses	12,08,363.50	6,81,137.60
3	Staff Welfare Expenses	1,03,120.00	74,441.00
4	Travelling Expenses	8,37,697.00	5,53,247.76
5	Transportation Charges	17,27,402.97	16,57,795.55
6	Service Charges	35,43,783.00	13,51,920.50
	Total	80,57,533.26	48,94,809.06
	Total (A+B)	1,30,19,024.16	81,96,933.50

M/s SKYTECH ENGINEERS

As per our report of even date
For L B & Company
Chartered Accountants
Firm Reg No. 135783W

Proprietor

CA Anand Bedmutha
(Partner)

Place: Aurangabad

M.No. 140717

Date: 27/09/2022

UDIN: 22140717AVHKTZ2682

SKYTECH ENGINEERS

Depreciation Chart for the Year Ending 31st March 2022

Annexure A

Business Name :SKYTECH ENGINEERS

S.No	Description/Block of asset	Opening WDV	Rate	---A D D I T I O N S---		---D E D U C T I O N S---		Total	Depreciation	Closing WDV
				180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days			
1	Land 0% - Land	0.00	0 %	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Machinery And plant 40%	1,53,586.87	40 %	1,23,567.18	0.00	0.00	0.00	2,77,154.05	86,148.00	1,91,006.05
3	Intangible Assets 25% - Software	583.40	25 %	0.00	0.00	0.00	0.00	583.40	145.00	438.40
4	Machinery and plant 15%	4,11,203.80	15 %	0.00	2,71,105.04	0.00	0.00	6,82,308.84	82,008.90	6,00,299.94
5	Furniture and fittings 10%	1,81,050.19	10 %	0.00	5,38,500.00	0.00	0.00	7,19,550.19	45,030.00	6,74,520.19
6	Buildings 15% - Vehicles	46,46,542.32	15 %	0.00	0.00	0.00	0.00	46,46,542.32	6,96,981.00	39,49,561.32
Total		53,92,966.58		1,23,567.18	8,09,605.04	0.00	0.00	63,26,138.80	9,10,312.90	54,15,825.90

Significant Accounting Policies

1. **Basis of Accounting**
The Assessee has Followed Mercantile Basis of accounting
2. **Fixed Assets**
Fixed Assets has been stated at historical cost less depreciation.
3. **Depreciation**
Depreciation on fixed assets has been provided at Written down value method.
4. **Investment**
Investment has been stated At Cost
5. **Inventories**
Raw Material and Work in Progress Has been valued at cost And Finished Goods Has Been Valued at Cost or Net Realisable Value Whichever is less.
6. **Revenue Recognition**
Sales has been Stated Net of Tax and Duties.
7. **Sundry Debtors**
Sundry Debtors are subject to confirmation.
8. **Sundry Creditors**
Sundry Creditors Are subject to Confirmation.

**As Per Audit Report of Even
Date
FOR L B & COMPANY
(Chartered Accountants)
Reg No. :135783W**

FOR SKYTECH ENGINEERS

**ANAND GAUTAM BEDMUTHA
(Partner)
Membership No: 140717**

(Proprietor)

**Place: AURANGABAD
Date: 27/09/2022**



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[+ Generate UDIN](#) [+ Bulk UDIN for Certificates](#) [List UDIN](#) [Search](#) [Change Password](#) [Revoke/Cancel UDIN](#)

[FAQs](#) [Logout](#)

You have logged in as: CA ANAND GAUTAMCHAND
BEDMUTHA (140717)

Last login: 26/09/2022 | 23:30:37

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **22140717AVHKTZ2682**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2022 All rights reserved to the ICAI

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
542419850270922

Date of e-Filing
27-Sep-2022

Name	:	SACHIN TRAMBAKRAO YEROLKAR
PAN/TAN	:	AALPY6138N
Address	:	RH 63,INDRAPRASTHA COLONY,OPP RAM MANDIR,MIDC WALUJ, , undefined, AURANAGABAD, undefined, Maharashtra, 431136
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	140717

(This is a computer generated Acknowledgement Receipt and needs no signature)

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 **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	SACHIN TRAMBAKRAO YEROLKAR
Address	RH 63,INDRAPRASTHA COLONY, OPP RAM MANDIR,MIDC WALUJ , , , , 19-Maharashtra , 91-India , Pincode - 431136
PAN	AALPY6138N
Aadhaar Number of the assessee, if available	884245025647

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 **SKYTECH ENGINEERS, PLOT NO RH 63, INDRAPRASTHA COLONY, MIDC WALUJ, AURANGABAD** 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 **2022** ; 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
1	Valuation of closing stock is not possible.	Quantitative details of stock are not maintained by assessee, hence valuation of closing stock is not possible. Stock is taken as appearing in financial statement

Acknowledgement Number:542419850270922

2	Records produced for verification of payments through account payee cheque were not sufficient	Available records are not sufficient to state whether payments are made through account payee cheque
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	List of creditors registered under MSMED Act, 2006 is not available with assessee, hence classification of creditors under MSME is not possible
4	Others	For certain expenses like travelling, repairs & maintenance, printing & stationary, sales promotion, telephone & postage etc external supporting documents are not available for verification, the same are taken as appearing in financial statement
5	Others	Test check applied while conducting the audit
6	Others	UDIN 22140717AVHKTZ2682

Accountant Details

Name	ANAND GAUTAM BEDMUTHA
Membership Number	140717
FRN (Firm Registration Number)	0135783W
Address	OFFICE NO 212 SAI TRADE CENTER RAILWAY STATION ROAD NEXT TO GST OFFICE , , , , , 19-Maharashtra , 91-India , Pincode - 431005
Date of signing Tax Audit Report	26-Sep-2022
Place	122.182.142.169
Date	26-Sep-2022

This form has been digitally signed by **ANAND GAUTAM BEDMUTHA** having PAN **APRPB8790A** from IP Address **122.182.142.169** on **27/09/2022 12:58:40 AM** Dsc Sl.No and issuer

175411510391645CN=SafeScript sub-CA for Class 3 Individual 2022,C=IN,O=Sify Technologies Limited,OU=Sub-CA

FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee	SACHIN TRAMBAKRAO YEROLKAR
2. Address of the Assessee	RH 63,INDRAPRASTHA COLONY,OPP R AM MANDIR,MIDC WALUJ , , , , , 19-Maharashtra , 91-India , Pincode - 431136
3. Permanent Account Number (PAN)	AALPY6138N
Aadhaar Number of the assessee, if available	
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

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27AALPY6138N1ZQ
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		

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No
Section under which option exercised	

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?		
Sl. No.	Name	Profit Sharing Ratio (%)

Acknowledgement Number:542419850270922

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other machinery, equipment and supplies	09019

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl.No.	Books prescribed
No records added	

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash & Bank Book, Purchase & Sales Register, Journal & Ledger book, GST Return, Expense vouchers	Plot No R H 63, Indraprastha Colony	Waluj MIDC	AURANGABAD	431136	91-India	19-Maharashtra

(c). List of books of account and nature of relevant documents examined.

Acknowledgement Number:542419850270922 Same as 11(b) above

Sl. No.	Books examined
1	Cash & Bank Book, Purchase & Sales Register, Journal & Ledger book, GST Return, Expense vouchers

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
	No records added	

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 the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I- Accounting Policies	All the income & expenses items having material bearing on the financial statement are recognized on accrual basis. There is no change in accounting policy which has a material effect on books. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and practices in this line of business

Acknowledgement Number:542419850270922

2	ICDS II -Valuation of Inventories	Inventories are valued at cost plus inward expenses. Cost of inventories comprises of all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their current location. Cost is determined on the basis of First in First Out or Weighted Average Cost Method. The cost of purchase is exclusive of duties and taxes that are subsequently recoverable. The net effect of such deviation from ICDS- II is Nil. Total carrying amount of inventories are shown in books of accounts.
3	ICDS I V-Revenue Recognition	Purchases & Sales are shown exclusive of tax. Interest is recognized on time basis. In general mercantile system of accounting is followed
4	ICDS V -Tangible Fixed Assets	Fixed Assets are stated at actual cost of purchase less depreciation provided from time to time. Cost includes freight, taxes which are not available for input set-off other directly attributable cost incurred to bring assets to their working condition for intended use. Depreciation is computed in accordance with the provisions of the Income Tax Laws on written down value method at the rates prescribed under the Income Tax Act for the relevant assessment year. Refer Fixed Assets schedule for other details.
5	ICDS I X Borrowing Costs	Interest and other costs in connection with the borrowings of funds to the extent attributable to the acquisition or construction of qualifying assets or capitalized as part of the cost of such asset till such time the asset is ready for its intended use. All other borrowings costs are recognized in the statement of profit and loss in the period in which they are incurred.

14.(a). Method of valuation of closing stock employed in the previous year **Lower of Cost or 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**

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1								₹ 0	₹ 0	

18. 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:-

Acknowledgement Number:542419850270922

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 1,81,050	₹ 0	₹ 0	₹ 1,81,050	₹ 5,38,500	₹ 5,38,500	₹ 0	₹ 0	₹ 45,030	₹ 6,74,520
2	Plant and Machinery @ 15%	15	₹ 50,57,746	₹ 0	₹ 0	₹ 50,57,746	₹ 2,71,105	₹ 2,71,105	₹ 0	₹ 0	₹ 7,78,995	₹ 45,49,856
3	Plant and Machinery @ 40%	40	₹ 1,53,587	₹ 0	₹ 0	₹ 1,53,587	₹ 1,23,567	₹ 1,23,567	₹ 0	₹ 0	₹ 86,148	₹ 1,91,006
4	Intangible Assets @ 25%	25	₹ 583	₹ 0	₹ 0	₹ 583	₹ 0	₹ 0	₹ 0	₹ 0	₹ 146	₹ 437

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	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.
			No records added

20.(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)]

Sl. No.	Description	Amount
		No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any fund setup under the provisions of ESI Act, 1948	₹ 1,208	15-May-2021	₹ 1,208	04-May-2021
2	Any fund setup under the provisions of ESI Act, 1948	₹ 1,245	15-Jun-2021	₹ 1,245	06-Jun-2021

Acknowledgement Number:542419850270922

3	Any fund setup under the provisions of ESI Act, 1948	₹ 1,218	15-Jul-2021	₹ 1,218	05-Jul-2021
4	Any fund setup under the provisions of ESI Act, 1948	₹ 1,228	15-Aug-2021	₹ 1,228	05-Aug-2021
5	Any fund setup under the provisions of ESI Act, 1948	₹ 1,247	15-Sep-2021	₹ 1,247	04-Sep-2021
6	Any fund setup under the provisions of ESI Act, 1948	₹ 1,299	15-Oct-2021	₹ 1,299	04-Oct-2021
7	Any fund setup under the provisions of ESI Act, 1948	₹ 1,227	15-Nov-2021	₹ 1,227	04-Nov-2021
8	Any fund setup under the provisions of ESI Act, 1948	₹ 1,447	15-Dec-2021	₹ 1,447	04-Dec-2021
9	Any fund setup under the provisions of ESI Act, 1948	₹ 1,495	15-Jan-2022	₹ 1,495	04-Jan-2022
10	Any fund setup under the provisions of ESI Act, 1948	₹ 1,440	15-Feb-2022	₹ 1,440	04-Feb-2022
11	Any fund setup under the provisions of ESI Act, 1948	₹ 1,376	15-Mar-2022	₹ 1,376	05-Mar-2022
12	Any fund setup under the provisions of ESI Act, 1948	₹ 1,362	15-Apr-2022	₹ 1,362	05-Apr-2022

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Acknowledgement Number:542419850270922

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------	------------------------

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vi. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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. Please furnish the details ? **Yes**

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? **Yes**

Acknowledgement Number:542419850270922

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC	₹ 1,362
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 5,370

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services 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 profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				No records added

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)(viia) ?

Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
								No records added

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
---------	--	------------------------------	---	--	--	--

No records added

B.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 sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
---------	---	---

No records added

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 :-

Acknowledgement Number:542419850270922

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	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 account ?	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.
No records added									

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). 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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

Acknowledgement Number:542419850270922

b.(b). 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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 3rd 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:-

Acknowledgement Number:542419850270922

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	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.
No records added								

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of 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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding 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 ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Not Applicable

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Yes

Sl. No.	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.
1	80C	₹ 1,50,000
2	80D	₹ 32,072
3	80TTA	₹ 10,000

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Acknowledgement Number:542419850270922

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	NSKS10985C	194C	Payments to contractor and sub-contractors	₹ 35,43,783	₹ 19,28,400	₹ 19,28,400	₹ 20,733	₹ 0	₹ 0	₹ 0
2	NSKS10985C	194J	Fees for professional or technical services	₹ 1,69,000	₹ 1,68,000	₹ 1,68,000	₹ 16,800	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	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	Please furnish list of details/transactions which are not reported.
1	NSKS10985C	26Q	31-Jul-2021	29-Jul-2021	Yes	
2	NSKS10985C	26Q	31-Oct-2021	25-Oct-2021	Yes	
3	NSKS10985C	26Q	31-Jan-2022	28-Jan-2022	Yes	
4	NSKS10985C	26Q	31-May-2022	19-Apr-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	90206830			71226688		
(b)	Gross profit / Turnover	17729246	90206830	19.65	16001294	71226688	22.47
(c)	Net profit / Turnover	4547444	90206830	5.04	3639102	71226688	5.11
(d)	Stock-in-Trade / Turnover	3540739	90206830	3.93	5039450	71226688	7.08
(e)	Material consumed / Finished goods produced		76018323			60264844	

Acknowledgement Number:542419850270922

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	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	₹ 7,93,87,979	₹ 14,99,941	₹ 0	₹ 6,96,37,502	₹ 7,11,37,443	₹ 82,50,536

Accountant Details

Accountant Details

Name	ANAND GAUTAM BEDMUTHA
Membership Number	140717
FRN (Firm Registration Number)	0135783W
Address	OFFICE NO 212 SAI TRADE CENTER RAILWAY STATION ROAD NEXT TO GST OFFICE, 19-Maharashtra, 91-India, Pincode - 431005
Place	122.182.142.169
Date	26-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	28-Mar-2022	28-Mar-2022	₹ 5,38,500	₹ 0	₹ 0	₹ 0	₹ 5,38,500
Plant and Machinery @ 15%	1	29-Dec-2021	29-Dec-2021	₹ 2,13,479	₹ 0	₹ 0	₹ 0	₹ 2,13,479
	2	15-Feb-2022	15-Feb-2022	₹ 36,440	₹ 0	₹ 0	₹ 0	₹ 36,440
	3	30-Mar-2022	30-Mar-2022	₹ 21,186	₹ 0	₹ 0	₹ 0	₹ 21,186

Acknowledgement Number:542419850270922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	31-Oct-2021	31-Oct-2021	₹ 1,23,567	₹ 0	₹ 0	₹ 0	₹ 1,23,567
Intangible Assets @ 25%	No records added							

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			
Plant and Machinery @ 15%	No records added			
Plant and Machinery @ 40%	No records added			

Acknowledgement Number:542419850270922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				
No records added				

This form has been digitally signed by **ANAND GAUTAM BEDMUTHA** having PAN **APRPB8790A** from IP Address **122.182.142.169** on **27/09/2022 12:58:40 AM** Dsc Sl.No and issuer **175411510391645CN=SafeScript sub-CA for Class 3 Individual 2022,C=IN,O=Sify Technologies Limited,OU=Sub-CA**



TAX AUDITOR'S REPORT U/S 44 AB OF THE INCOME TAX 1961 AND STATEMENT OF NOTES TOGETHER WITH WHICH FORM 3CD IS TO BE READ

We have conducted tax audit of the Accounts of **M/S SKYTECH ENGINEERS** [Permanent Account No: **AALPY6138N, PROP: SACHIN T YEROLKAR**] and annex hereto a copy of our Audit Report along with copy of each of audited Profit and Loss Account for the year ended on **March 31, 2022** and a copy of the Balance Sheet as on **March 31, 2022** along with the schedules and annexure to the Profit and Loss Account and Balance Sheet.

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

The opening balances for the year under audit have been accepted as per the audited financial statement for the immediately previous year.

The business is carried on without change in nature of business. The nature of the business is **WHOLESALE TRADING OF INDUSTRIAL EQUIPMENTS.**

The preparation of final accounts is the responsibility of the assessee, and our responsibility is to express our opinion based on our audit. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

All the Vouchers, Bills, Invoices for expenses for which wherever external evidence are not on record, have been confirmed and certified by the firm to be actual and true. In few cases the supporting's are not available for expenses.

Debtors, Creditors, Deposits, Secured Loans and Bank Balances are accepted as per the books of accounts and are subject to confirmations. Cash in hand is shown as per the Cash Book.

Date: 27-09-2022

Place: AURANGABAD

UDIN: 22140717AVHKTZ2682

**FOR L B & COMPANY
Chartered Accountants**

**ANAND G BEDMUTHA
PARTNER
M. No. 140717
F. R. No.135783W**

Management Certification

To,

M/s.L B & Company, Chartered Accountants

Office No 212, 2nd Floor, Sai Trade Center,

Beside GST Bhawan, Opp Railway Station, Aurangabad

With reference to the Tax Audit of our firm **M/s Skytech Engineers** for the Assessment year 2022-23, we state as under: -

1. We are dealing in wholesale industrial equipment supply.
2. We are sending herewith Books of Accounts maintained by us i.e. cash book, Bank Book, Purchase Register, Sales Register, Journal Book, General ledger. We are also sending herewith copies of Final Accounts, Purchase bills, contract Receipts, Expenses vouchers, and other details as requested by you.
3. Method of Accounting followed by us is mercantile system.
4. The stock in trade is valued at lower of cost or market value and we have taken physical verification of stock and certifying closing stock on year end.
5. There are no revenue receipts that are not credited to profit & loss A/c.
6. There are no sums payable / paid to the employees as bonus or commission for services rendered, where such sum was otherwise payable to them as Profits or dividend.
7. The ESIC contributions are duly accounted and paid before due date of filing of return u/s 139(1).
8. No capital expenditure is debited to Profit & loss A/c.
9. No Personal expenses are debited to profit & loss A/c.
10. There is no advertisement in any souvenir, brochure, tract, pamphlet or the like published by any political party.
11. There is no expenditure on clubs debited to profit and loss account
12. There is no expenditure by way of penalty or fine which is offences or prohibited by law.
13. There are related party transactions at arm's length price.

14. There are no expenses paid in cash above Rs.10,000/- or otherwise through an account payee cheque.
15. There is no payment of Gratuity.
16. There are no payments covered u/s 40A (9).
17. There are no liabilities debited to Profit & Loss A/c which are contingent in nature.
18. There is no receipts u/s 41.
19. All the liabilities stated u/s 43B incurred during the year are provided in the books and have been paid subsequently within stipulated time.
20. There are no prior period's items debited or credited to profit & Loss A/c.
21. There are no amounts borrowed on Hundi or repaid otherwise than account payee cheque.
22. Particulars of loans accepted and repaid during the year above Rs.20,000/- are enclosed. The loans accepted / repaid are made through account payee cheque / drafts.
23. There is no brought forward loss or depreciation allowance.
24. Balances of sundry debtors and sundry creditors certified by management.
25. We certify that we had cash on hand and stock as on 31stMarch 2022 as stated in the Balance Sheet and we state that we have physically verified the same.
26. Fixed assets have been physically verified by us on the last day of the accounting period.
27. All the Bank accounts are reconciled with Bank statements.

Thanking You,

Yours Faithfully,

For M/s Skytech Engineers

Proprietor