

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year
2021-22

[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)

AN	ABAFA7151P		
ame	AUTOCAL ENGINEERS		
ddress	48/413 , FIRST FLOOR, BESIDE FIRE BRIGED , SANT TUKARAM NAGAR , PIMPRI , PUNE , 19-Maharashtra , 91-India , 411018		
tatus	Firm	Form Number	ITR-5
led u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	896008070080122

Current Year business loss, if any	1	0
Total Income		5,51,900
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	5,51,900
Net tax payable	4	1,72,193
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	1,72,193
Taxes Paid	7	3,97,912
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 2,25,720
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 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

Income Tax Return submitted electronically on 08-01-2022 22:00:49 from IP address 10.1.82.121 and verified by RAJENDRA SUDHAKAR INDE having PAN ADCPS1695L on 08-01-2022 22:00:47 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2021-2022

Name : AUTOCAL ENGINEERS

P. Y. : 2020-2021

Address : 48/413
FIRST FLOOR, BESIDE FIRE BRIGED
SANT TUKARAM NAGAR,
PIMPRI, PUNE - 411 018

P.A.N. : ABAFA 7151 P

D.O.F. : 17-Aug-2014

Status : Partnership Firm

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
<u>Business-1: AUTOCAL ENGINEERS</u>				
Net Profit Before Tax as per P & L a/c			5,51,897	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		1,08,592		
Interest and Remuneration to partners debited to P & L a/c	1	10,00,000	11,08,592	
<i>Adjusted Profit of Business-1</i>			16,60,489	
Total income of Business and Profession			16,60,489	
Less: Depreciation as per IT Act	4		1,08,592	
Book profit			15,51,897	
Less: Remuneration and Interest to partners	2		10,00,000	
<i>Income chargeable under the head "Business and Profession"</i>				5,51,897
■ Total Income				5,51,897
Total income rounded off u/s 288A				5,51,900
Tax on total income				1,65,570
Add: Cess				6,623
Tax with cess				1,72,193
Net Tax				1,72,193
TDS	3		3,97,912	
Total prepaid taxes				3,97,912
■ Refund Due				2,25,720

Schedule 1

Interest and Remuneration to partners debited to P & L a/c

<i>Description</i>	<u>Amount</u>
Interest to Partners	
Remuneration to Partners	10,00,000
Total	10,00,000

Schedule 2

Remuneration and Interest to partners

Name of the partner	Interest deductible	Remuneration deductible
RAJESH SUDHAKAR SHINDE - Fixed Rs. 500000		5,00,000
VIDYA SANDIP BAGADE - Fixed Rs. 500000		5,00,000
Total		<u>10,00,000</u>
Deductible Remuneration and Interest		10,00,000

Calculation of allowable remuneration

Book profit before Adjustments	15,51,897
Book profit	15,51,897
Allowable remuneration u/s 40(b)	10,21,138

Schedule 3

TDS as per Form 16A

Deductor, TAN

<u>Deductor, TAN</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Adena Engineering Solutions Llp, TAN- PNEA19500F	2,025	2,025	27,000
Altra Industrial Motion India Private Limited, TAN- PNES21155B	5,112	5,112	3,30,746
Datsons Engineering Works Private Limited, TAN- PNED07319E	17,025	17,025	11,35,033
Endurance Technologies Limited, TAN- NSKE00384G	2,23,328	2,23,328	1,48,87,141
Genau Extrusions Private Limited, TAN- CHEG02087B	1,643	1,643	21,900
Gestamp Pune Automotive Private Limited, TAN- PNES23838D	34,323	34,323	22,88,086
Gestamp Pune Automotive Private Limited, TAN- PNES23838D	3,307	3,307	2,20,467
Glatt Systems Pvt Ltd, TAN- PNEZ01914D	9,950	9,950	1,32,673
Guru Nanak Auto Enterprises Limited, TAN- JLDG00279G	884	884	58,933
Kspg Automotive India Private Limited, TAN- PNEP15159E	3,450	3,450	46,000
Nexteer Automotive India Private Limited, TAN- BLRR06730D	4,176	4,176	2,78,387
Ognibene India Private Limited, TAN- PNEO01346C	15,395	15,395	2,05,268
Orbit Coatings Private Limited, TAN- PNEO01072B	3,021	3,021	1,51,082
Robert Bosch Automotive Steering Private Limited, TAN- PNEZ01935D	3,702	3,702	1,84,998
Sara Technologies, TAN- PNES69870D	42,834	42,834	28,55,822
Tata Toyo Radiator Ltd., TAN- PNET01176A	20,908	20,908	13,10,950
Voss Automotive India Private Limited, TAN- PNEM01954B	2,160	2,160	1,08,000
Xal Tool India Private Limited, TAN- PNEX00050B	4,669	4,669	62,253
Total	<u>3,97,912</u>	<u>3,97,912</u>	<u>2,43,04,739</u>

Bank A/c for Refund: IDBI BANK 0522102000023834 IFSC: IBKL0000522

Date : 08-Jan-2022
Place : PUNE

For AUTOCAL ENGINEERS

Authorised Signatory

Profit & Loss A/c
 1-Apr-20 to 31-Mar-21

Particulars	1-Apr-20 to 31-Mar-21	Particulars	1-Apr-20 to 31-Mar-21
Purchase Accounts		Sales Accounts	2,60,00,074.68
Direct Expenses	2,21,31,710.48	Net Before Tax @18%	2,55,04,442.18
Contract Charges	36,71,384.00	Net Before Tax @IGST 18%	<u>4,95,632.50</u>
Employers Share of Contribution	14,36,186.48		
Gross Earning - Salary	1,69,24,140.00		
Sub Contractor	<u>1,00,000.00</u>		
Gross Profit c/o	38,68,364.20		
	<u>2,60,00,074.68</u>		<u>2,60,00,074.68</u>
Indirect Expenses	33,27,107.72	Gross Profit b/f	38,68,364.20
COMPANY	1,19,359.00	Indirect Incomes	10,641.00
Administration Charges	1,64,867.00	Interest on Income Tax Refund	<u>10,641.00</u>
Airtel Mobile No-7722092714	23,848.00		
BANK CHARGES	2,280.52		
Bank Intrest - CC	75,628.00		
Bonus	2,25,865.00		
Computer Exp	10,083.00		
Depreciation	1,08,592.04		
Electricity Charges	24,330.00		
Final Clearance	89,674.00		
ICICI Lombard GIC Ltd	28,535.00		
Insentive Salary	90,778.00		
Internet Expenses	16,325.00		
ISO - 9001:2015 RE- Certification Audit Fee	65,754.00		
Life Insurance	50,666.50		
Office Exp	4,09,333.50		
Office Rent	2,14,200.00		
Petrol (Fuel) Exp	2,86,150.00		
Postage & Courier	2,440.00		
Printing & Stationery	20,942.28		
Professional Charges	1,72,500.00		
Rajesh Shinde - Salary A/c	5,00,000.00		
Staff Welfare	59,826.00		
Tea & Water Exp	22,182.00		
Telephone & Mobaile Exp	39,794.88		
Travalling Exp	3,154.00		
Vidya Bagde - Salary A/c	<u>5,00,000.00</u>		
Nett Profit	5,51,897.48		
Total	38,79,005.20	Total	38,79,005.20

**RAJESH
SUDHAKAR
SHINDE**

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 RAJESH SUDHAKAR
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**AMOL
BALASAHEB
DESHMUKH**

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 DESHMUKH
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**FOR A B DESHMUKH & CO
 CHARTERED ACCOUNTANTS**

Amol
PARTNER

Date : 08/01/2022 .
 Place : pune

Autocal Engineers
48/413 First Floor , Beside
Fire Brigid , Sant Tukaram Nagar , Pimpri
Pune -411018
M.7722092714/42
Partners - Rajesh Shinde
GST NO.27ABAF7151P1Z5
TAN -PNEA23683C

Balance Sheet
1-Apr-20 to 31-Mar-21

Liabilities	as at 31-Mar-21	Assets	as at 31-Mar-21
Capital Account	36,33,607.12	Fixed Assets	6,63,315.05
Rajesh S Shinde Capital A/c 50%	18,16,803.56	A C	33,008.35
Vidya S Bagade Capital A/c 50%	18,16,803.56	Blue Star Water Filter	3,283.41
		Computers	737.56
		Laptop	33,757.42
Loans (Liability)	3,56,290.30	Machinery & Equipments	12,210.50
Bank OD A/c	2,40,624.30	Microtek Inverter	17,850.00
Covid Loan CC	1,15,666.00	Mobile Exp	4,490.89
		New Office Furniture	2,64,641.40
		Office Furniture	30,109.05
Current Liabilities	88,00,120.12	Office Furniture & Fixture	80,146.18
Duties & Taxes	13,40,638.64	Paint Booth & Ohan	1,50,859.70
Provisions	4,01,680.48	Printer	10,392.95
Sundry Creditors	70,57,801.00	Tally ERP 9 Silver	5,919.00
		Two Wheeler	15,908.64
Suspense A/c			
Profit & Loss A/c		Investments	
Opening Balance		Current Assets	1,21,26,702.49
Current Period	5,51,897.48	Deposits (Asset)	41,200.00
Less: Transferred	5,51,897.48	Loans & Advances (Asset)	6,08,710.00
		Sundry Debtors	1,00,23,667.24
		Cash-in-hand	1,981.92
		Bank Accounts	3,40,573.21
		TDS RECEIVABLE	4,26,681.65
		Excees Refund Vat	2,278.00
		TDS - Receivable-19-20	6,14,513.47
		TDS Receivable FY 2017-18	67,097.00
Total	1,27,90,017.54	Total	1,27,90,017.54

RAJESH
SUDHAKAR
SHINDE

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DESHMUKH

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FOR A B DESHMUKH & CO
CHARTERED ACCOUNTANTS

A B Deshmukh
PARTNER

Date: 08/01/2022
Place: pune.

Autocal Engineers

48/413 First Floor , Beside
Fire Briged , Sant Tukaram Nagar , Pimpri
Pune -411018
M.7722092714/42
Partners - Rajesh Shinde
GST NO.27ABAF7151P1Z5
TAN -PNEA23683C

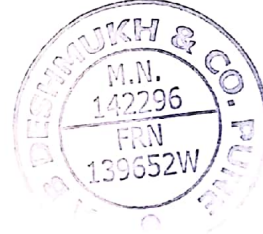
Capital Account

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Rajesh S Shinde Capital A/c 50%	16,56,326.94 Cr	1,15,472.12	2,75,948.74	18,16,803.56 Cr
Vidya S Bagade Capital A/c 50%	16,56,326.94 Cr	1,15,472.12	2,75,948.74	18,16,803.56 Cr
Grand Total	33,12,653.88 Cr	2,30,944.24	5,51,897.48	36,33,607.12 Cr



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Partners - Rajesh Shinde
GST NO.27ABAF7151P1Z5
TAN -PNEA23683C

Loans (Liability)

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Bank OD A/c	9,94,176.16 Cr	2,59,66,898.00	2,52,13,346.14	2,40,624.30 Cr
AUTOCAL (LOAN)		2,00,000.00	2,00,000.00	
Covid Loan CC		46,996.00	1,62,662.00	1,15,666.00 Cr
Sara (Loan)	1,75,000.00 Cr	5,50,000.00	3,75,000.00	
Grand Total	11,69,176.16 Cr	2,67,63,894.00	2,59,51,008.14	3,56,290.30 Cr



Autocal Engineers
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 Pune -411018
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 Partners - Rajesh Shinde
 GST NO.27ABAF7151P1Z5
 TAN -PNEA23683C

Sundry Creditors

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Salary & Wages Exp		1,18,72,538.00	1,45,38,672.00	26,66,134.00 Cr
A B Deshmukh & Co	14,160.00 Cr	1,06,510.00	1,02,070.00	9,720.00 Cr
Airtel		2,685.00	2,685.00	
Apps Techno Pvt Ltd		9,500.00	9,500.00	
Ashok Chintaman Bhamare	21,400.00 Cr	38,512.00	17,112.00	
Classic Apparels	57,256.00 Cr	1,04,464.00	1,84,969.00	1,37,761.00 Cr
Click ISO Certifications		19,674.00	19,674.00	
Education Advance		69,470.00	6,56,491.00	5,87,021.00 Cr
Global Cert Certifications		57,914.00	57,914.00	
Hari Om Traders		26,180.00	26,180.00	
Lalwani Furnitures		12,000.00	12,000.00	
Outstanding Creditors	22,10,188.00 Cr	2,07,288.00		20,02,900.00 Cr
Pooja Enterprises		20,812.00	62,436.00	41,624.00 Cr
Pooja Tea Stall	14,931.00 Cr	61,203.00	46,272.00	
Rati Technologies	1,800.00 Cr	25,813.00	25,963.00	1,950.00 Cr
Salary and Wages	16,05,000.00 Cr			16,05,000.00 Cr
SANYOG ELECTRONICS			1,000.00	1,000.00 Cr
Shiv Shakti Hotel		7,950.00	7,950.00	
Shree Durga Caterers		93,064.00	93,064.00	
Shri Sai Traders	4,659.00 Cr	24,855.00	22,746.00	2,550.00 Cr
The Planet Internet Services	1,360.00 Cr			1,360.00 Cr
Vrishabh Electronics Sales & Services			781.00	781.00 Cr
Grand Total	39,30,754.00 Cr	1,27,60,432.00	1,58,87,479.00	70,57,801.00 Cr



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 Partners - Rajesh Shinde
 GST NO.27ABAF7151P1Z5
 TAN -PNEA23683C

Duties & Taxes

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
GST - Payble	7,04,270.32 Cr	39,98,688.00	46,28,805.32	13,34,387.64 Cr
Input@ C GST 2.50% on Exp.		4,404.25	4,404.25	
Input@ C GST 6% on Exp		775.90	775.90	
Input@ S GST 2.50% on Exp.		4,404.25	4,404.25	
Input@ S GST 6% on Exp		775.90	775.90	
Input C GST 14% on Exp.		1,960.00	1,960.00	
Input C GST 9% On Exp.		20,120.34	19,888.84	231.50 Dr
Input S GST 14% on Exp.		1,960.00	1,960.00	
Input S GST 9% On Exp		20,120.34	19,888.84	231.50 Dr
Output@ IGST 18%		89,213.86	89,213.86	
Output C GST 9%		22,96,824.72	22,96,824.72	
Output S GST 9%		22,96,824.72	22,96,824.72	
TDS	2,250.00 Cr	7,013.00	11,477.00	6,714.00 Cr
Grand Total	7,06,520.32 Cr	87,43,085.28	93,77,203.60	13,40,638.64 Cr



Provisions
Group Summary
1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Employee Provident Fund	1,29,506.00 Cr	10,63,858.00	10,59,109.00	1,24,757.00 Cr
Employee State Insurance Corporation	50,471.00 Cr	5,01,875.00	5,40,354.48	88,950.48 Cr
LWF			1,633.00	1,633.00 Cr
Maharashtra Labour Welfare Fund Board			480.00	480.00 Cr
Professional Tax	53,725.00 Cr	2,55,475.00	2,36,800.00	35,050.00 Cr
Provident Fund Paid	1,39,597.00 Cr	11,53,792.00	11,65,005.00	1,50,810.00 Cr
Grand Total	3,73,299.00 Cr	29,75,000.00	30,03,381.48	4,01,680.48 Cr



Autocal Engineers
 48/413 First Floor , Beside
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 Pune -411018
 M.7722092714/42
 Partners - Rajesh Shinde
 GST NO.27ABAF7151P1Z5
 TAN -PNEA23683C

Fixed Assets

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
A C	38,833.35 Dr		5,825.00	33,008.35 Dr
Blue Star Water Filter	3,862.84 Dr		579.43	3,283.41 Dr
Computers	1,229.26 Dr		491.70	737.56 Dr
Laptop	43,595.70 Dr	9,500.00	19,338.28	33,757.42 Dr
Machinery & Equipments	14,365.30 Dr		2,154.80	12,210.50 Dr
Microtek Inverter		21,000.00	3,150.00	17,850.00 Dr
Mobile Exp	4,794.78 Dr	449.00	752.89	4,490.89 Dr
New Office Furniture	2,94,046.00 Dr		29,404.60	2,64,641.40 Dr
Office Furniture	22,719.50 Dr	10,170.00	2,780.45	30,109.05 Dr
Office Furniture & Fixture	89,051.31 Dr		8,905.13	80,146.18 Dr
Paint Booth & Ohan	1,77,482.00 Dr		26,622.30	1,50,859.70 Dr
Printer	12,227.00 Dr		1,834.05	10,392.95 Dr
Tally ERP 9 Silver	5,616.00 Dr	4,249.00	3,946.00	5,919.00 Dr
Two Wheeler	18,716.05 Dr		2,807.41	15,908.64 Dr
Grand Total	7,26,539.09 Dr	45,368.00	1,08,592.04	6,63,315.05 Dr



Autocal Engineers
 48/413 First Floor , Beside
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 Pune -411018
 M.7722092714/42
 Partners - Rajesh Shindo
 GST NO.27ABAF7151P1Z5
 TAN -PNEA23683C

Deposits (Asset)

Group Summary

1-Apr-20 to 31-Mar-21

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
CASH DEPOSITE		670.00	670.00	
Internet Deposits	1,200.00 Dr			1,200.00 Dr
Rent Deposit	40,000.00 Dr			40,000.00 Dr
Grand Total	41,200.00 Dr	670.00	670.00	41,200.00 Dr



Autocal Engineers

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Pune -411018
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Partners - Rajesh Shinde
GST NO.27ABAF7151P1Z5
TAN -PNEA23683C

Loans & Advances (Asset)

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Autocal Transport	8,710.00 Dr			8,710.00 Dr
Bhagwan Shinde - Advance	2,00,000.00 Dr	1,00,000.00		3,00,000.00 Dr
SBD Industries	3,00,000.00 Dr			3,00,000.00 Dr
Grand Total	5,08,710.00 Dr	1,00,000.00		6,08,710.00 Dr



Autocal Engineers
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 Pune -411018
 M.7722092714/42
 Partners - Rajesh Shinde
 GST NO.27ABAF7151P1Z5
 TAN -PNEA23683C

Sundry Debtors

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Adena Engineering Solutions LLP		31,860.00	31,860.00	
Datsons Engineering Works Pvt Ltd		13,39,339.00	10,34,182.27	3,05,156.73 Dr
Debtors	43,934.00 Dr			43,934.00 Dr
Divgi Torq Transfer System Pvt Ltd	4,860.00 Dr		4,860.00	
Esteem Press Parts Pvt.Ltd	32,450.00 Dr		32,175.00	275.00 Dr
Genau Extrusions Ltd		25,842.00	25,841.50	0.50 Dr
Gestamp Pune Automotive Pvt Ltd	3,38,343.00 Dr	28,67,605.10	28,85,719.21	3,20,228.89 Dr
GLATT SYSTEMS PVT.LTD		1,56,651.00	87,040.32	69,610.68 Dr
Gloria Engineering Co	3,068.00 Dr			3,068.00 Dr
Guru Nanak Auto Enterprises Ltd		69,502.00	65,607.00	3,895.00 Dr
Kspg Automotive India Pvt.	1,00,510.00 Dr		1,00,510.00	
M/s.Altra Industrial Motion India Pvt Ltd	32,859.00 Dr	3,90,280.00	3,88,674.83	34,464.17 Dr
M/s.Bhavani Industries Pvt Ltd	9,440.00 Dr		8,640.00	800.00 Dr
M/s.Endurance Technologies Ltd	45,52,270.11 Dr	1,75,79,404.00	1,72,23,596.91	49,08,077.20 Dr
M/s.Nexteer Automotive India Pvt Ltd (PUNE)		3,20,269.00	3,21,450.35	1,181.35 Cr
M/s. Roop Automotive Ltd	11,875.72 Dr			11,875.72 Dr
M/S Super Auto India	22,486.00 Dr		16,652.00	5,834.00 Dr
M/s.Voss Automotive India Pvt Ltd	1,25,280.00 Dr		1,25,280.00	
Narshima Auto Comps Pvt.Ltd	5,92,449.00 Dr			5,92,449.00 Dr
Ognibene India Pvt Ltd	10,692.00 Dr	2,96,697.00	2,34,543.60	72,845.40 Dr
Orbit Coating Pvt		1,78,277.00	86,054.42	92,222.58 Dr
Punjab Bevel Gears Limited		10,384.00	10,384.00	
Robert Bosch Automotive Steering Pvt Ltd	1,73,185.17 Dr	42,664.00	2,15,320.00	529.17 Dr
Sanjay Precision Industries		4,720.00	4,720.00	
Sara Technologies		34,03,699.00	30,01,205.00	4,02,494.00 Dr
Shah Parekh Engg PvtLtd		6,608.00		6,608.00 Dr
Shivam Autotech Ltd	1,55,760.00 Dr			1,55,760.00 Dr
Shri Ganesh Foundry Pvt Ltd	1,79,903.40 Dr		1,49,539.00	30,364.40 Dr
Sneha Polymers		1,25,419.00		1,25,419.00 Dr
Sunil Industries	2,160.00 Dr			2,160.00 Dr
Tata Toyo Radiator Limited	2,88,550.00 Dr	34,78,036.00	12,05,965.25	25,60,620.75 Dr
Tata Toyo Radiator Limited (GJ)		2,96,121.00	82,971.00	2,13,150.00 Dr
Veanco Automotives Pvt Ltd	2,13,006.40 Dr		1,50,000.00	63,006.40 Dr
XAL Tool India Pvt Ltd		73,464.00	73,464.00	
Grand Total	68,93,081.80 Dr	3,06,96,841.10	2,75,66,255.66	1,00,23,667.24 Dr



Autocal Engineers
 48/413 First Floor , Beside
 Fire Briged , Sant Tukaram Nagar , Pimpri
 Pune -411018
 M.7722092714/42
 Partners - Rajesh Shinde
 GST NO.27ABAF7151P1Z5
 TAN -PNEA23683C

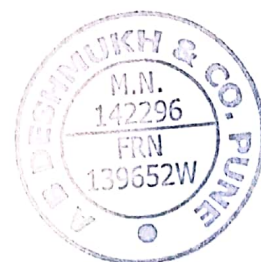
TDS RECEIVABLE

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
TDS - Adena	1,120.00 Dr	2,025.00	1,120.00	2,025.00 Dr
TDS - Altra	9,797.00 Dr	5,105.83	9,797.00	5,105.83 Dr
Tds-Arken	31,499.00 Dr		31,499.00	
TDS Asal	6,997.00 Dr		6,997.00	
TDS - Bhavani	3,520.00 Dr		3,520.00	
TDS - Bosch	26,738.70 Dr	723.92	26,738.70	723.92 Dr
TDS - Dana	43,478.20 Dr		43,478.20	
TDS Datsons		17,026.27		17,026.27 Dr
TDS - Divgi	4,950.00 Dr		4,950.00	
TDS- Endurance	2,57,935.17 Dr	2,19,147.86	2,57,935.17	2,19,147.86 Dr
TDS- Ganesh Foundry	27,819.00 Dr		27,819.00	
TDS - Genau		1,642.50		1,642.50 Dr
TDS - Gestamp	38,360.00 Dr	37,845.21	38,360.00	37,845.21 Dr
TDS - Glatt		9,952.21		9,952.21 Dr
TDS - Gloria	5,221.00 Dr		5,221.00	
TDS-GURU NANAK		883.00		883.00 Dr
TDS - Kir	15,072.00 Dr		15,072.00	
TDS KSPG	54,050.00 Dr		54,050.00	
TDS - Mahindra	4,480.00 Dr		4,480.00	
TDS - ND LAXMAN		303.00		303.00 Dr
TDS - Nexteer	824.36 Dr	4,071.33	824.36	4,071.33 Dr
TDS Ognibene	990.00 Dr	19,173.80	990.00	19,173.80 Dr
TDS Orbit		2,625.42		2,625.42 Dr
TDS Rij	2,400.00 Dr		2,400.00	
Tds Sara		42,834.00		42,834.00 Dr
TDS Super Auto	1,382.00 Dr		1,382.00	
TDS - Surin	16,160.00 Dr		16,160.00	
TDS-Tata Toyo	11,210.00 Dr	58,653.25	11,210.00	58,653.25 Dr
TDS-Veanco	1,09,611.04 Dr		1,09,611.04	
TDS - Voss	19,891.00 Dr		19,891.00	
Tds XAL		4,669.05		4,669.05 Dr
Grand Total	6,93,505.47 Dr	4,26,681.65	6,93,505.47	4,26,681.65 Dr



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 2021, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	AUTOCAL ENGINEERS
Address	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, 19-Maharashtra, 91-India, Pincode - 411018
PAN	ABAF7151P
Aadhaar Number of the assessee, if available	

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 **PUNE** 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 2021; and

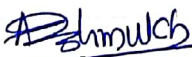
ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

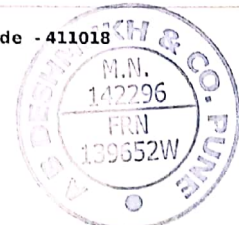
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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	Others	AS PER ANNEXURE ATTACHED

Accountant Details

Name	 Amol Balasaheb Deshmukh
Membership Number	142296
FRN (Firm Registration Number)	139652W
Address	703, RAMA EQUATOR, PIMPRI, 19-Maharashtra, 91-India, Pincode - 411018



Date of signing Tax Audit Report	08-Jan-2022
Place	117.212.240.229
Date	08-Jan-2022

This form has been digitally signed by AMOL BALASAHEB DESHMUKH having PAN AMVPD8131A from IP Address 117.212.240.229 on 08/01/2022 09:52:13 PM Dsc Sl.No and issuer 20291964CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Author



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	OTHER SERVICES	Other services n.e.c.	21008

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

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 ?

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	Bank book	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI		PUNE	411018	91-India	19-Maharashtra
2	Cash book	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI		PUNE	411018	91-India	19-Maharashtra



3	Journal	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI	PUNE	411018	91-India	19-Maharashtra
4	Ledger	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI	PUNE	411018	91-India	19-Maharashtra
5	Purchase register	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI	PUNE	411018	91-India	19-Maharashtra
6	Sales register	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI	PUNE	411018	91-India	19-Maharashtra
7	Stock register	48/413, FIRST FLOOR, BESIDE FIRE BRIGED, SANT TUKARAM NAGAR, PIMPRI	PUNE	411018	91-India	19-Maharashtra

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

] Same as 11(b) above

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Stock register



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.) ?

Sl. No.	Section	No records added

Mercantile system

13.(a). Method of accounting employed in the previous year.

(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 ?

(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
			₹ 0

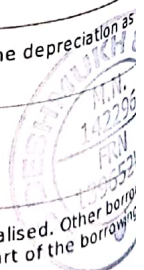
(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

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

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Financial Statements are prepared on the historical cost convention in accordance with Indian Generally Accepted Accounting Principles (GAAP) comprising the Accounting Standards issued by The Institute of Chartered Accountants of India. All Income and Expenditure having a material effect bearing on the Financial Statements are recognized on accrual basis.
2	ICDS II-Valuation of Inventories	No Inventories.
3	ICDS III-Construction Contracts	NA
4	ICDS IV-Revenue Recognition	Revenue is recognised on accrual basis.
5	ICDS V-Tangible Fixed Assets	Fixed Assets stated in accounts are shown at Written down Value (WDV) after considering the depreciation as per Income Tax Act, 1961.
6	ICDS VII-Governments Grants	NA
7	ICDS IX Borrowing Costs	Borrowing cost pertaining to the period prior to date asset is put to commercial use is capitalised. Other borrowing cost have been capitalized.



8 ICDS X-Provisions, Not Applicable
Contingent
Liabilities and
Contingent Assets

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. of property	Address of Property		City Or Town Or District	Zip Code / Pin Code	Country	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of section 43CA or fourth proviso of sub-section (2) of section apply?
	Address Line 1	Address Line 2							
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:-

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 Value end year
1	Furnitures & Fittings @ 10%	10	₹ 4,05,816	₹ 0	₹ 0	₹ 4,05,816	₹ 10,170	₹ 10,170	₹ 0	₹ 0	₹ 41,090	₹ 3
2	Plant and Machinery @ 15%	15	₹ 2,70,280	₹ 0	₹ 0	₹ 2,70,280	₹ 21,449	₹ 21,449	₹ 0	₹ 0	₹ 43,726	₹ 2
3	Plant and Machinery @ 40%	40	₹ 50,440	₹ 0	₹ 0	₹ 50,440	₹ 13,749	₹ 13,749	₹ 0	₹ 0	₹ 23,776	₹ 1

19. Amount admissible under section-



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	

(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)]

No.	Description	Amount
	No records added	

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

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
		No records added			

(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

No.	Particulars	Amount
		₹ 0

Personal expenditure

No.	Particulars	Amount
	No records added	

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

No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

No.	Particulars	Amount
	No records added	

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



Sl. No. Particulars
No records added

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

Sl.No. Particulars
No records added

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

Sl. No. Particulars
No records added

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

Sl. No. Particulars
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 during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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									

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:



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
	₹ 0										

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.

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	Amount deposited out of "Amount of tax deducted"
	₹ 0											₹ 0	₹ 0

is payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

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
	₹ 0										

Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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 levy deducted	Amount deposited out of "Amount of Levy deducted"
	₹ 0											₹ 0	₹ 0

Fringe benefit tax under sub-clause (ic) ₹ 0

Health tax under sub-clause (iia) ₹ 0

Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

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



viii. Payment to PF /other fund etc. under sub-clause (iv)

ix. Tax paid by employer for perquisites under sub-clause (v)

(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
1	Remuneration	40(b)	₹ 10,00,000	₹ 10,00,000	₹ 0	1000000 (Remuneration debited in P & L A/c) less 1000000 (Remuneration allowable u/s 40b)

(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

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);

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

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

Sl. No. Nature of Liability

1

(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

No records added



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

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

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

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					

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

No.	Section	Description	Amount
No records added			

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

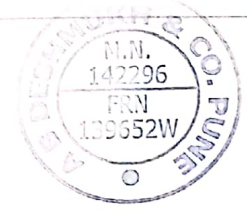
No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

18. 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 paid during the previous year;

No.	Section	Nature of liability	Amount
₹ 0			

b. not paid during the previous year;



Nature of liability

Sl. No. Section

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

b. not paid on or before the aforesaid date.

Sl. No. Section

Nature of liability

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 ?

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.

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)(vii) ?



Please furnish the details of the same

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

30.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:

Amount

Sl. No. Nature of income

No records added

30.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:

Amount

Sl. No. Nature of income

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 ?

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 ?

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)	Assessment Year	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Amount	Assessment Year	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)
1	₹ 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) ?

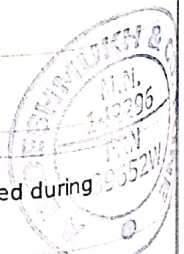
b. Please furnish the following details

Sl. No. Nature of the impermissible avoidance arrangement

No records added

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



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.
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No records added

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

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.
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No records added

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.

(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

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
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No records added

(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 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

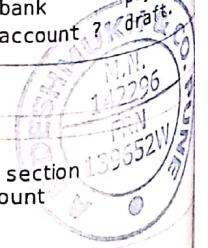
Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

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:-

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 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:-



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
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No records added

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:-

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
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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

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	

No records added

a. 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 ? No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? ₹ 0

Please furnish the details of the same. No

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



Please furnish the details of the same.

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.

Please furnish the details of the same.

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

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.
		No records added

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 ?

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 deposited to the credit of the Central Government out of (9) and (10) (10)
1	PNEA23683C	194C	Payments to contractors	₹ 6,94,699	₹ 6,94,699	₹ 6,94,699	₹ 5,210	₹ 0	₹ 0	
2	PNEA23683C	194J	Fees for professional or technical services	₹ 1,41,000	₹ 1,41,000	₹ 1,41,000	₹ 10,576	₹ 0	₹ 0	

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

Please furnish the details:



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.
PNEA23683C	26Q	15-Jul-2021	09-Jul-2021	Yes	

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

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

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

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
		0	0	0	0	0

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

Raw materials:

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									

Finished products :

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							



No records added

C. By-products

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	Shortage/excess
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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 ?

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

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 ?

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. ?

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	26000075		24565213	
(b)	Gross profit / Turnover	3868364	14.88	4260720	17.34



(c)	Net profit / 551897 Turnover	26000075	2.12	253178	24565213	1.03
(d)	Stock-in- Trade / Turnover	26000075			24565213	
(e)	Material consumed / Finished goods produced					

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			Total payment to registered entities	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		
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Amol Deshmukh

Amol Balasaheb Deshmukh

Name	Amol Balasaheb Deshmukh
Membership Number	142296
FRN (Firm Registration Number)	139652W
Address	703, RAMA EQUATOR, PIMPRI, 19-Maharashtra, 91-India, Pincode - 411018
Place	117.212.240.229
Date	08-Jan-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	01-Nov-2020	01-Nov-2020	₹ 10,170	₹ 0	₹ 0	₹ 0	₹ 10,170
Plant and Machinery @ 15%	1	03-Aug-2020	03-Aug-2020	₹ 21,000	₹ 0	₹ 0	₹ 0	₹ 21,000
	2	20-Mar-2021	20-Mar-2021	₹ 449	₹ 0	₹ 0	₹ 0	₹ 449



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	22-Oct-2020	22-Oct-2020	₹ 9,500	₹ 0	₹ 0	₹ 0	₹ 9,500
	2	10-Aug-2020	10-Aug-2020	₹ 4,249	₹ 0	₹ 0	₹ 0	₹ 4,249

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			

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
Plant and Machinery @ 15%				
	No records added			

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
Plant and Machinery @ 40%				
	No records added			

This form has been digitally signed by AMOL BALASAHEB DESHMUKH having PAN AMVPD8131A from IP Address 117.212.240.229 on 08/01/2022 09:52:13 PM Dsc Sl.No and issuer 20291964CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



Annexure Forming Part of Tax Audit Report

NOTES

Annexure I

These financial statements are the responsibility of the Assessee. My responsibility is to Express an opinion on these Financial Statements based on audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in Financial Statement. An audit also includes assessing the Accounting Principal used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides reasonable basis for my opinion.

1. Statement of Accounting Policies :

The Assessee is following Mercantile System of Accounting.

Fixed Assets has been carried forwarded on Written down Value ~~method~~ Depreciation has been provided as per the rate prescribed under section 32 of Income Tax Act.

There are no supporting bills some of the expenses and these are supported with office vouchers.

The Books of Accounts are maintained on Computer System. Print-outs of books of accounts were not taken. I have conducted the audit from computer itself.

2. Balances of Sundry Debtors Receivables, Advances, Creditors, Payables etc are subject to confirmations.

3. It is contended by the company that the interest paid, if any, is compensatory in nature.

4. In respect of payment made to specified persons, I have relied on the list of persons supplied by the Assessee.

5. Capital expenditure debited to Profit & Loss Account:

In absence of definition of term "Capital Expenditure" under the Act and being a technical Matter, the determination as to whether a particular item of expenditure is capital or revenue has been made keeping in view the accounting distinction and as per business practices Followed by the management of the Company.

6. Personal Expenses debited to Profit & Loss Account:

As regards personal expenses debited to Profit & Loss Account, the word 'Personal' is considered as confined to and attached with the assessee and not necessarily to or with any persons other than the Assessee.

- i) Moreover according to information and explanations given to us and on examination of records we have not come across any personal expenses other than



those payable under contractual obligations or in accordance with the generally accepted business practices, charged to revenue account

7. Particulars of Payment in Cash, etc

- i) The Payments in cash in excess of Rs. 10000/- does not include expenditure incurred and paid by any employee / any other person from time to time in cash.
- ii) In respect of payments by cheque and drafts, we have to state that it is not possible for us to verify the payments exceeding Rs. 10000/- whether have been made Otherwise than by crossed cheque or crossed drafts as the necessary evidence is not in the possession of the assessee.

8. Particulars of Loans / Deposits of Rs. 200000/- or more:

Particulars in respect of loans / deposits from Bank & Finance Companies are not given under this clause.

9. It is not possible for me/us to verify whether the loans/deposits accepted or repaid otherwise than by an account payee cheque or bank draft as the necessary information is not in the possession of the assessee.

10. Records necessary to verify personal nature of expenses not maintained by the assessee

11. Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.

Date: 08/01/2022

Place: Pune

For, A B DESHMUKH & CO.

Chartered Accountants

FRN 139652W

AMOL BALASAHEB DESHMUKH
DESHMUKH

Digitally signed by AMOL
BALASAHEB DESHMUKH
Date: 2022.01.08 20:21:48
+05'30'

CA Amol Balasaheb Deshmukh

Partner

M No 142296

UDIN: 22142296AAAAAO1371





CERTIFICATE

TO WHOMSOEVER IT MAY CONCERN

Mr. Rajesh Shinde, Partner of M/s AUTOCAL ENGINEERS do hereby certify that, except the following mention case and circumstances,

-----NIL-----

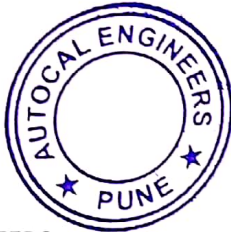
We made all the payments, by account payee cheque drawn on bank or account payee drafts in the cases or a circumstance of a sum exceeds Rs. Ten Thousand. Excluding the cases or circumstances referred to rule 6DD of the income tax Act, of expenditure incurred during the period 1st April 2020 to 31st March 2021.
The above statements are true & correct to the best of my knowledge.

FOR,

M/S AUTOCAL ENGINEERS

Mr. Rajesh Shinde
Partner

Date: 08.01.2022
Place: Pune





DS I - Accounting Policies

The Financial Statements are prepared on the historical cost convention in accordance with Indian Generally Accepted Accounting Principles (GAAP) comprising the Accounting Standards issued by The Institute of Chartered Accountants India. All Income and Expenditure having a material effect bearing on the Financial Statements are recognized on the accrual basis.

DS II - Valuation of Inventories

Inventories.

DS III - Construction Contracts

The Amount of contract revenue recognised as revenue in the period 01.04.2020 to 31.03.2021.

DS IV - Revenue Recognition

Revenue is recognised on accrual basis.

DS V - Tangible Fixed Assets

Tangible Assets stated in accounts are shown at Written down Value (WDV) after considering the depreciation as per Income tax Act, 1961.

DS VII - Governments Grants

Not Applicable

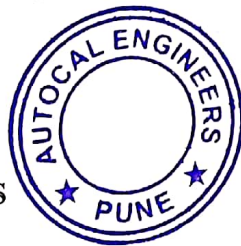
DS IX - Borrowing Costs

Borrowing cost pertaining to the period prior to date asset is put to commercial use is capitalised. Other borrowing cost expensed out in the profit and loss Account.

In the absence of any qualifying assets no part of the borrowing costs have been capitalized.

DS X - Provisions, Contingent Liabilities and Contingent Assets

Not Applicable



AUTOCAL ENGINEERS

R. RAJESH SHINDE
Partner



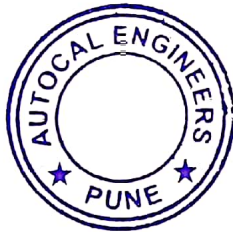
M/s. B. DESHMUKH & CO.
Chartered Accountants
13, Rama Equator, Morwadi, Pimpri
Pune - 411018.

Subject- Representation letter for cash sales exceeding Rs.2 Lakhs-FY 2020-21 (AY 2021-22)

Dear Sir,

On behalf of Mr. Rajesh Shinde, Partner of M/s **AUTOCAL ENGINEERS** informing you that we have not received any amount of cash exceeding Rs.2 lakhs and also we have not issued any bearer cheque to suppliers or any other person.

M/s. **AUTOCAL ENGINEERS**
Rajesh Shinde
Partner



Date: 08.01.2022
Place: Pune