

**NAME OF ASSESSEE : SKILL GAUGES AND SERVICES**  
**REGD. ADDRESS : SR NO 06, VETALWADI, BHAPKAR MALA,**  
**MANJRI BK, PUNE 412307.**  
**STATUS : FIRM**  
**PAN : ACNFS2633N**  
**DOB/DOI : 28/02/2014**

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# AUDIT REPORT

## F.Y. 2020-21

## A.Y. 2021-22

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- ✓ TAX AUDIT REPORT IN FORM 3CB AND 3CD
- ✓ ANNEXURES AND NOTES TO TAX AUDIT REPORT
- ✓ ACKNOWLEDGEMENT OF ITR-V
- ✓ COMPUTATION OF TOTAL INCOME
- ✓ PROFIT AND LOSS STATEMENT
- ✓ BALANCE SHEET WITH SCHEDULES
- ✓ 26 AS
- ✓ SA TAX CHALLAN

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### **MAHAJAN AND BHAPKAR**

**CHARTERED ACCOUNTANTS**

**HADAPSAR OFFICE.**

OFFICE NO 301-302, GANDHARV

CAPITAL, BHOSALE GARDEN

HADAPSAR, PUNE 411028.

MOB NO 7218088596.

Email ID: [admin@mahajanbhapkar.com](mailto:admin@mahajanbhapkar.com)

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
149507010090222

Date of e-Filing  
09-Feb-2022

Name	:	SKILL GAUGES AND SERVICES
PAN/TAN	:	ACNFS2633N
Address	:	SR NO 06, VETALWADI BHAPKAR MALA, , MANJRI BK, PUNE, undefined, Maharashtra, 412307
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	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	181603

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

**Acknowledgement Number : 149507010090222**

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

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

1. We have examined the **balance sheet** as on 31st March **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	SKILL GAUGES AND SERVICES
Address	SR NO 06 , VETALWADI BHAPKAR MALA , , , 19-Maharashtra , 91-India , Pincode - 412307
PAN	ACNFS2633N
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 **SR NO 06, VETALWADI, BHAPKAR MALA, MANJARI BK, PUNE 412307** and **0** branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

**AS PER FORM 3CD AND NOTES TO FORM 3CD AND ANNEXURES**

- 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	Records necessary to verify personal nature of expenses not maintained by the assessee.	In absence of the details of expenses debited to profit and loss account in Administrative expenses and travelling expenses is not able to verify the element of personal nature. It is assumed that the whole expenditure debited to profit and loss account is for the business purpose.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible to verify whether the payment in excess of Rs 10,000/- (Rs35,000/- in case of payment for paying hiring vehicle for transport) have been made otherwise than by account payee cheque, bank draft or any electronic transfer as necessary evidence is not in possession of the assessee. However, the assessee certifies that the cheques exceeding Rs 10,000/- issued by account payee cheque, or electronic transfer.

3

Valuation of closing stock is not possible.

As per declarations given by the assessee inventories has been measured as per standard costing appropriate to the inventory. The total carrying cost of inventories and the classification appropriate to a person .It is physically conted ,valued and certified by the assessee.

## Accountant Details

Name	<b>VISHANK BHAGWAN CHAUDHARI</b>
Membership Number	<b>181603</b>
FRN (Firm Registration Number)	<b>127403W</b>
Address	<b>301 302 GANDHARV CAPITAL , BHOSALE GARDEN HADAPSAR , , , 19-Maharashtra , 91-India , Pincode - 411028</b>

Date of signing Tax Audit Report	<b>07-Feb-2022</b>
Place	<b>116.74.138.87</b>
Date	<b>07-Feb-2022</b>

This form has been digitally signed by **VISHANK BHAGWAN CHAUDHARI** having PAN **AYDPC6264D** from IP Address **116.74.138.87** on **09/02/2022 06:05:59 PM** Dsc Sl.No and issuer ,**C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

## PART - A

1. Name of the Assessee	<b>SKILL GAUGES AND SERVICES</b>
2. Address of the Assessee	<b>SR NO 06 , VETALWADI BHAPKAR MALA , , , , 19-Maharashtra , 91-India , Pincode - 412307</b>
3. Permanent Account Number (PAN)	<b>ACNFS2633N</b>
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 ?	<b>Yes</b>

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27ACNFS2633N1ZJ

5. Status	<b>Firm</b>
6. Previous year	<b>01-Apr-2020 to 31-Mar-2021</b>
7. Assessment year	<b>2021-22</b>

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
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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 ?	<b>No</b>
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?	<b>No</b>
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Sl. No.	Name	Profit Sharing Ratio (%)
1	GHULE RAMESH LAXMAN	33.34
2	KALASKAR DEEPAK KISANRAO	33.33
3	ASWALE SATISH BALASO	33.33

(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 ?

**No**

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	MANUFACTURING	Other manufacturing n.e.c.	04097

(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 ?

**Yes**

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE AND SALES REGISTER ALL IN TALLY ERP9

(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 BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE AND SALES REGISTER ALL IN TALLY ERP9	SR NO 06 VETALWADI	BHAPKAR MALA MANJRI BK	PUNE	412307	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	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE AND SALES REGISTER ALL IN TALLY ERP9

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	Assessee has followed the fundamental accounting assumptions. These are going concern, consistency in accounting policies and accrual method of accounting. We have not found any inconsistency which will affect the profitability under the ICDS I -Accounting policies as per our normal process of tax audit
2	ICDS II-Valuation of Inventories	As per declaration given by the assessee inventories has been measured as per standard costing appropriate to the inventory. The total carrying cost inventories and the classification appropriate to a person. It is physically counted, valued and certified by the assessee.
3	ICDS III-Construction Contracts	NOT APPLICABLE
4	ICDS IV-Revenue Recognition	Revenue has been recognized in case of sale of goods where no uncertainty is involved in transaction, whereas in case of revenue of service is recognized where service is provided and amount of service is determined. No disclosure required where revenue is not recognized where uncertainty in transactions of sales and services given
5	ICDS V-Tangible Fixed Assets	Disclosed in Clause No 18 of from 3CD of values of tangible fixed assets, opening balance, acquired, sale, input tax credit availed, depreciation, wdv, change of exchange rate .Hence no need to report again

6	ICDS VII-Governments Grants	No government grants received during the year under audit.Hence, No reporting required
7	ICDS IX Borrowing Costs	Borrowing cost has been appropriately debited to profit and loss account.no abnormality found for reporting
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Expenses payable as on 31/03/2021 has been provided, where as no contingencies found as on 31/03/21 as per explanation given by the assessee

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

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	₹ 61,379	₹ 0	₹ 0	₹ 61,379	₹ 1,10,345	₹ 1,10,345	₹ 0	₹ 0	₹ 11,655	₹ 1,60,069
2	Plant and Machinery @ 15%	15	₹ 10,05,416	₹ 0	₹ 0	₹ 10,05,416	₹ 3,79,770	₹ 3,79,770	₹ 0	₹ 0	₹ 2,00,295	₹ 11,84,891
3	Plant and Machinery @ 40%	40	₹ 47,321	₹ 0	₹ 0	₹ 47,321	₹ 82,627	₹ 82,627	₹ 0	₹ 0	₹ 35,454	₹ 94,494

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
No records added					

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		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
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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 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	Amount of tax deducted
1		₹ 0											₹ 0

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

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	31-Mar-2021	₹ 2,69,319	INTEREST ON LOAN FROM NBFC	BAJAJ FINANCE LTD			PUNE		PUNE	411028	91-India	19-Maharashtra

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	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy 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 levy 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 levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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

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

Sl. No.	Date of payment	Amount of the 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
1	Salary	40(b)	₹ 12,00,000	₹ 12,00,000	₹ 0	PARTNERS SALARY

(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);

₹ 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
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
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23. Particulars of any payments made to persons specified under section 40A(2)(b).	
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Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	GHULE RAMESH LAXMAN	AJGPG7444M		PARTNER	PARTNER SALARY	₹ 4,00,000
2	KALASKAR DEEPAK KISANRAO	ABRPK7820N		PARTNER	PARTNER SALARY	₹ 4,00,000
3	ASWALE SATISH BALASO	ALQPD6283R		PARTNER	PARTNER SALARY	₹ 4,00,000
4	GHULE VAISHALI RAMESH	ATTPG2872N		SPOUSE OF PARTNER	RENT	₹ 2,00,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	
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Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.	
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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:-	
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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	
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a. paid during the previous year;	
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Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	CST	₹ 0
2	Sec 43B(a)- tax,duty,cess,fee etc	PT	₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	CST	₹ 313
2	Sec 43B(a)- tax,duty,cess,fee etc	PT	₹ 89,000

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(a)- tax,duty,cess,fee etc	GST	₹ 12,27,942
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 29,349
3	Sec 43B(a)- tax,duty,cess,fee etc	PT	₹ 29,350

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 0
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 0
3	Sec 43B(a)- tax,duty,cess,fee etc	PT	₹ 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.

**Yes**

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

Opening Balance	₹ 41,788	SHOWN IN CURRENT ASSETS NOT ROUTED THROUGH PROFIT AND LOSS ACCOUNT
Credit Availed	₹ 18,24,073	SHOWN IN CURRENT ASSETS NOT ROUTED THROUGH PROFIT AND LOSS ACCOUNT
Credit Utilized	₹ 18,65,861	SHOWN IN CURRENT ASSETS NOT ROUTED THROUGH PROFIT AND LOSS ACCOUNT
Closing /Outstanding Balance	₹ 0	

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)(viiia) ?

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)(viiib) ?

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		



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	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 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 :-

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 during the previous year ?	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.
1	GHULE RUTUJA RAMESH	PUNE			₹ 3,00,000	No	₹ 3,00,000	Yes-Cheque	Account payee cheque

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							

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:-

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)	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	Amount as assessed (give reference to relevant order)	Remarks
---------	-----------------	--------------------------	---	--	---	---	---------

				then take assessed)	section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount	Order U/s & Date	
No records added								

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 ?

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.

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).

**No**

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 ?

**Yes**

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	PMES41560R	194C	Payments	₹ 36 28 113	₹ 28 98 190	₹ 28 98 190	₹ 23 479	₹ 0	₹ 0	₹ 0

1	PNES41560B	194C	Payments to contractors	₹ 30,20,115	₹ 20,50,150	₹ 20,50,150	₹ 23,775	₹ 0	₹ 0	₹ 0
2	PNES41560B	194H	Commission or brokerage	₹ 3,03,526	₹ 2,74,545	₹ 2,74,545	₹ 10,295	₹ 0	₹ 0	₹ 0
3	PNES41560B	194J	Fees for professional or technical services	₹ 77,000	₹ 77,000	₹ 77,000	₹ 5,775	₹ 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	PNES41560B	26Q	31-Mar-2021	24-Mar-2021	Yes	
2	PNES41560B	26Q	31-Mar-2021	24-Mar-2021	Yes	
3	PNES41560B	26Q	31-Jan-2021	03-Feb-2021	Yes	
4	PNES41560B	26Q	31-May-2021	13-Jul-2021	Yes	

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

**Yes**

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
1	PNES41560B	₹ 474	₹ 474	30-Nov-2021
2	PNES41560B	₹ 23	₹ 23	22-Jun-2021
3	PNES41560B	₹ 4,380	₹ 4,380	09-Feb-2022

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	Consumption 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 ?

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	18972200			18986729		
(b)	Gross profit / Turnover	3745764	18972200	19.74	3825283	18986729	20.15
(c)	Net profit / Turnover	730753	18972200	3.85	582206	18986729	3.07
(d)	Stock-in-Trade / Turnover	3061823	18972200	16.14	1816544	18986729	9.57
(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/ 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	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	<b>VISHANK BHAGWAN CHAUDHARI</b>
Membership Number	<b>181603</b>
FRN (Firm Registration Number)	<b>127403W</b>
Address	<b>301 302 GANDHARV CAPITAL, BHOSALE GARDEN HADAPSAR, , , 19-Maharashtra, 91-India, Pincode - 411028</b>
Place	<b>116.74.138.87</b>
Date	<b>07-Feb-2022</b>

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	26-Dec-2020	26-Dec-2020	₹ 30,600	₹ 0	₹ 0	₹ 0	₹ 30,600
	2	30-Dec-2020	30-Dec-2020	₹ 34,745	₹ 0	₹ 0	₹ 0	₹ 34,745
	3	15-Mar-2021	15-Mar-2021	₹ 27,000	₹ 0	₹ 0	₹ 0	₹ 27,000
	4	05-Mar-2021	05-Mar-2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000

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 @ 15%								
	1	01-Mar-2021	01-Mar-2021	₹ 15,678	₹ 0	₹ 0	₹ 0	₹ 15,678
	2	26-Mar-2021	26-Mar-2021	₹ 66,003	₹ 0	₹ 0	₹ 0	₹ 66,003
	3	31-Mar-2021	31-Mar-2021	₹ 18,089	₹ 0	₹ 0	₹ 0	₹ 18,089
	4	15-Sep-2020	15-Sep-2020	₹ 2,80,000	₹ 0	₹ 0	₹ 0	₹ 2,80,000

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	10-Oct-2020	10-Oct-2020	₹ 52,966	₹ 0	₹ 0	₹ 0	₹ 52,966
	2	10-Mar-2021	10-Mar-2021	₹ 29,661	₹ 0	₹ 0	₹ 0	₹ 29,661

**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			
	No records added			
	No records added			
	No records added			
	No records added			
	No records added			

This form has been digitally signed by **VISHANK BHAGWAN CHAUDHARI** having PAN **AYDPC6264D** from IP Address **116.74.138.87** on **09/02/2022 06:05:59 PM** Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

Annexure 'A'  
(Refer to Clause 3(a) of Form 3CB)  
**SKILL GAUGES & SERVICES**  
**SR NO.6, Vetalwadi, Bhapkarmala,**  
**Manjri Bk, Pune- 412307.**

(Financial Year 2020-2021 : Asst Year 2021-22)


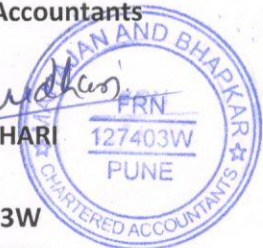
**NOTES TO THE REPORT**

(Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.
3. The accompanying financial statements and Form No. 3CD is the responsibility of the management. The management is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organizations internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

**For MAHAJAN & BHAPKAR**

**Chartered Accountants**

  
  
**V-B CHAUDHARI**  
**Partner**  
**FRN: 127403W**

**M. No : 181603**

**UDIN: 22181603AA TUKP5622**

**Place: Pune**

**Date: 07/02/2022**

Annexure 'B'

(Refer to Clause 5 of Form 3CB)

SKILL GAUGES & SERVICES

PAN – ACNFS2633N

FINANCIAL YEAR 2020-2021 (Asst. Year 2021-22)

OBSERVATIONS REGARDING FORM 3CD

(Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

1. Clause 21(d)(A):

It is not possible to verify whether the payment in excess of Rs. 10,000/- (Rs 35000 in case of payment made to transporters) have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the cheques exceeding Rs. 10,000/- issued by account payee or bank draft.

2. Clause 31(a)(v), 31(b)(iv) and 31(c):

It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee or bank draft.

3. clauses 31(bb) and 31(bd) :

"It is not possible for me/us to verify whether the receipts/payments have been accepted/made otherwise than by an account payee cheque or an account payee bank draft, as necessary evidence is not in the position of the assessee.

4. Clause 34:

We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B." Except....

Not Deduction of TDS on Interest on Loan from NBFC of Rs. 369,319/-

5. Clause 40:

It is not possible to determine ratios for each principal items of goods, as necessary bifurcation in respect of all the required attributes are not in possession of assessee.

6. Clause 41:

No Details of demand raised or refund issued during the previous year under any tax laws other than Income Tax and wealth tax act.

GENERAL REMARKS

- a) Nature Of Business :- Firm Skill Gauges & Services is a manufacturer in measuring instruments.
- b) We have conducted the audit in accordance with the Auditing Standards generally accepted in India. I believe that audit done provides a reasonable basis for forming an audit opinion. An audit also includes assessing the

accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

- c) Considering the nature of business and volume of transactions I have applied test checks wherever I found it necessary.
- d) The opening balances as appearing in the ledger accounts are taken to be correct, as the same are verified from audited financial statements of the previous year.
- e) Closing stock, Cash in hand and Investments have not been physically verified. Quantities and valuation have been taken/ made and verified by the authorized person.
- f) Wherever bills and supporting were not available for our verification, we have relied on office vouchers prepared and certified by the partner.
- g) GST payable is subject to GST Audit under the GST Act 2017.
- h) All debtors and Creditors are subject to confirmations.
- i) As written representation received from the partner that no amount received / paid to any party above Rs 1,99,999/- during the year 2020-21 in cash or other than cross account payee cheque on the single day for the single transaction.
- j) Accounts have been prepared by following mercantile system of accounting as a going concern. Generally accepted accounting policies and mandatory accounting standards have been followed in preparation of the accounts.
- k) Fixed Assets have been valued at cost. Depreciation provided as per Income Tax Act under WDV method.
- l) Investments have been valued at cost.
- m) As reported by partners there were no contingent liabilities and claims acknowledged as debts.
- n) No prior period or prepaid expenses or income are debited/credited to profit and loss account, except the system of accounting usually followed by the Partner.
- o) Related party payment/ expenses u/s 40A(2)(b) has been reported as per written MRL submitted by the partners.

For MAHAJAN & BHAPKAR  
Chartered Accountants

  
V B CHAUDHARI

Partner

FRN: 127403W

M. No : 181603

UDIN: 22181603AA TUKP5622

Place: Pune

Date: 07/02/2022



# 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  
2021-22

PAN	ACNFS2633N		
Name	SKILL GAUGES AND SERVICES		
Address	SR NO 06 , VETALWADI , BHAPKAR MALA , MANJRI BK , PUNE , 19-Maharashtra , 91-India , 412307		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	368008860150322

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		8,11,550
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	8,11,550
	Net tax payable	4	2,53,204
	Interest and Fee Payable	5	54,282
	Total tax, interest and Fee payable	6	3,07,486
	Taxes Paid	7	3,07,488
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 15-03-2022 17:17:55 from IP address 10.1.254.19 and verified by RAMESH LAXMAN GHULE having PAN AJGPG7444M on 15-03-2022 17:17:53 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



ACNFS2633N05368008860150322CD82A33E49D4336DD6A9D2178ABD4ECB97B80DA8

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**COMPUTATION SHEET OF TAXABLE INCOME & INCOME TAX**

Name	: M/s.SKILL GAUGES AND SERVICES	Asst Year	: 2021-2022
Status	: Partnership Firm		
Address	: SR NO 06, VETALWADI, BHAPKAR MALA, MANJRI BK, PUNE-412307, MAHARASHTRA	Financial Year	: 2020-2021
WARD	: WARD 14(5), PUNE	PAN	: ACNFS2633N
E-mail	: skillgauges@gmail.com	DOF	: 28-Feb-2014
MobileNo	: 7757055241	Filing Due Date	: 15-Mar-2022
ITR Form	: ITR - 5	Res. Status	: Resident
Filing Date	: 15-Mar-2022	Return Filed	: Original
		Receipt Number	: 3680088601503 22

**COMPUTATION OF TOTAL INCOME**

SOURCES OF INCOME	Amount (Rs)	Amount (Rs)	Amount (Rs)
<b>1 INCOME FROM BUSINESS/PROFESSION</b>			
<b>1.1 Nature Of Business:</b> (Sector:, Subsector:Other manufacturing n.e.c., Code:04097)			
<b>1.2 Business : SKILL GAUGES AND SERVICES</b> VETAL WADI MANJRI BK			
<b>Net Profit before Tax</b> -(where regular books of accounts maintained) (P1)		<u>730753</u>	
<b>Additions</b>			
Depreciation as per Profit and Loss Account	247404		
<b>DisallowanceUs40</b>			
SEC-40-Amount of interest, salary, bonus, commission or remuneration paid to any partner or member-PARTNERS SALARY	1200000		
Total DisallowanceUs40		1200000	
<b>Total Deemed Income</b>		1200000	
<b>Disallowance U/s 40(a)(i)/ 40(a)(ia)/40(a)(iii)</b> SEC 40(a)(ia)			
1.INTEREST ON LOAN FROM NBFC-	80796	80796	
<b>TOTAL ADDITIONS-(P2)</b>		<u>1528200</u>	
<b>Deductions</b>			
Depreciation as per Income tax act - Refer Annexure No. - 1 :		247404	
<b>TOTAL DEDUCTIONS-P3</b>		<u>247404</u>	
Book Profit before interest and salary	2011549		
<b>Book Profit</b>	<u>2011549</u>		
Less: Allowable Salary to Partners-(Business) Refer Annexure No. - 2 -(P6)	1200000	1200000	
<b>Income From Business/Profession - B1 = (P1+P2-P3-P6)</b>		<u>811549</u>	
<b>Income From Business/Profession (B1)</b>			<u>811549</u>
<b>GROSS TOTAL INCOME</b>			<u>811549</u>
<b>Total Deductions</b>		Nil	
<b>TOTAL INCOME</b>			<u>811549</u>
TOTAL INCOME(rounded off)			811550
<b>TAX ON TOTAL INCOME</b>			
Total Tax			243465
Add: Cess			9739
<b>TAX AND CESS</b>			<u>253204</u>



AMT - 115JC - Refer Annexure No. - 3	:			0
AMT - Cr. 115JD	:			0
TAX PAYABLE				253204
<b>LESS : PREPAID TAXES</b>				
: TDS OTHERS - Refer Annexure No. - 4		6998		6998
<b>Tax Before Interest</b>	:			<b>246206</b>
<b>ADD : Interest</b>				
: Interest U/s 234 A - Refer Annexure No.- 5	:	12310		
: Interest U/s 234 B - Refer Annexure No.- 6	:	29544		
: Interest U/s 234 C - Refer Annexure No.- 7	:	12428		54282
Self Assessment Tax Payable				300488
<b>Self Assessment Tax U/s.140A - Refer Annexure No. - 8</b>				
: Paid on 15/03/2022	:	300490	300490	300490
<b>Balance Tax Payable / (Refund Due)</b>	:			<b>NIL</b>

**Bank Account Details**

Account Number	:	02021004534
Type Of Account	:	Current
IFSC Code	:	JANA0000002
Bank Name	:	JANASEVA SAHAKARI BANK
Bank Address	:	HADAPSAR
Bank Account Number Verified	:	Yes

**For Additional Bank Account Details Refer Annexure**

Place :PUNE  
Date : 15/03/2022

Assessee /  
Authorised Signatory

**SKILL GAUGES & SERVICES**  
SR. NO. 6, VETALWADI, BHAPKAR MALA ROAD,  
MANJRI B.K. PUNE-412307

**Profit & Loss A/c**

1-Apr-2020 to 31-Mar-2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
Opening Stock Stock in Hand A/c	18,16,543.61	Sales Accounts	1,89,72,199.77
Purchase Accounts	1,12,69,050.53	Direct Incomes	
Direct Expenses	52,02,664.35	Closing Stock	30,61,822.14
Packing Expenses A/c	97,805.00	Stock in Hand A/c	30,61,822.14
Power & Fuel Expenses A/c	2,40,641.00		
Transport Expenses A/c	6,28,227.10		
Wages & Salary	41,55,991.25		
Factory Rent Paid A/c	80,000.00		
Gross Profit c/o	37,45,763.42		
	2,20,34,021.91		2,20,34,021.91
Indirect Expenses	30,15,010.40	Gross Profit b/f	37,45,763.42
Administrative Expenses A/c	2,36,085.01	Indirect Incomes	
Commission Expenses A/c	3,03,526.46		
Finance Cost A/c	3,48,347.61		
Rates & Taxes A/c	18,078.98		
Repairs & Maintenance Expenses A/c	3,75,445.34		
Travelling Expenses	1,51,376.00		
Audit Fees A/c	35,000.00		
Depreciation A/c	2,47,403.00		
Partners Salary A/c	12,00,000.00		
Professional Fees A/c	77,000.00		
Telephone Expenses A/c	22,748.00		
Nett Profit	7,30,753.02		
<b>Total</b>	<b>37,45,763.42</b>	<b>Total</b>	<b>37,45,763.42</b>

AS PER REPORT OF EVEN DATE  
FOR MAHAJAN AND BHAPKAR  
CHARTERED ACCOUNTANTS



*Shankar Chaudhari*  
SHANKAR CHAUDHARI  
PARTNER  
M.NO- 181603

For Skill Gauges And Services

*Chhota*  
Partner

*Chhota*  
Partner

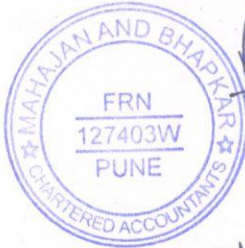
UDIN - 22181603AATVKP5622  
Date - 08/02/2022  
Place - Pune

**SKILL GAUGES & SERVICES**  
SR. NO. 6, VETALWADI, BHAPKAR MALA ROAD,  
MANJRI B.K. PUNE-412307

**Balance Sheet**  
1-Apr-2020 to 31-Mar-2021

<b>Liabilities</b>		as at 31-Mar-2021	<b>Assets</b>		as at 31-Mar-2021
<b>Capital Account</b>		<b>38,26,294.65</b>	<b>Fixed Assets</b>		<b>14,39,456.18</b>
1.Ghule Ramesh Laxman Capital 33.34 A/c	32,17,864.90		Fixed Assets @ 10% Block	1,60,070.17	
2.Kalaskar Deepak Kisanrao Capital 33.33 A/c	3,25,626.20		Fixed Assets @ 15% Block	11,84,890.00	
3.Aswale Satish Balaso Capital 33.33 A/c	2,82,803.55		Fixed Assets @40% Block	94,496.01	
<b>Loans (Liability)</b>		<b>21,28,370.79</b>	<b>Investments</b>		
Bank OD A/c	4,36,231.31		<b>Current Assets</b>		<b>1,22,72,491.66</b>
Secured Loans	11,71,269.00		Closing Stock	30,61,822.14	
Unsecured Loans	5,20,870.48		Loans & Advances (Asset)	43,000.00	
<b>Current Liabilities</b>		<b>77,57,282.40</b>	Sundry Debtors	88,03,250.52	
Provisions	19,14,687.33		Cash-in-hand	6,291.28	
Sundry Creditors	58,42,595.07		Bank Accounts	25,217.12	
<b>Profit &amp; Loss A/c</b>			Balance with Tax Authorities	3,32,910.60	
Opening Balance					
Current Period	7,30,753.02				
Less: Transferred	7,30,753.02				
<b>Total</b>		<b>1,37,11,947.84</b>	<b>Total</b>		<b>1,37,11,947.84</b>

AS PER REPORT OF EVEN DATE  
FOR MAHAJAN AND BHAPKAR  
CHARTERED ACCOUNTANTS



*Shankar Chaudhari*  
SHANKAR CHAUDHARI  
PARTNER  
M.NO- 181603

For Skill Gauges And Services

*Ghule*  
Partner

*Aswale*  
Partner

*Kalaskar*  
Partner

UDIN - 22181603AATUKP5622  
Date - 08/02/2022  
Place - Pune

<b>CBDT Receipt</b>	
<b>CHALLAN NO / ITNS 280</b>	
<b>Tax Payers Details :</b>	
<b>PAN / TAN :</b>	ACNFS2633N
<b>Customer Name :</b>	SKIXX XXUGES AND SERVICES
<b>Address :</b>	PUNE MAHARASHTRA 412308
<b>Tax Details :</b>	
<b>Assessment Year :</b>	2021-22
<b>Financial Year :</b>	
<b>Major Head :</b>	0021 - INCOME TAX (OTHER THAN COMPANIES)
<b>Minor Head :</b>	300 - SELF ASSESSMENT TAX
<b>Payment Details (Amounts in Rs.) :</b>	
<b>Basic Tax :</b>	3,00,490.00
<b>Surcharge :</b>	0.00
<b>Educational Cess :</b>	0.00
<b>Penalty :</b>	0.00
<b>Interest :</b>	0.00
<b>Others :</b>	0.00
<b>Fee under section 234E :</b>	0.00
<b>Total Amount :</b>	3,00,490.00
<b>Amount In Words :</b>	Three Lac Four Hundred and Ninety Rupees Only.
<b>Branch Stamp :</b>	
<b>Customer Identity Number (CIN) :</b>	02314331503202275699
<b>BSR Code :</b>	0231433
<b>Date of Tender :</b>	15032022
<b>Challan Sr No :</b>	75699
<b>Debit Account No :</b>	CA-68002002829
<b>Account Debited on :</b>	15032022
<b>Branch Name :</b>	00081 - PUNE HADAPSAR I.E.
<b>User Id :</b>	15002704947



## Form 26AS

### Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

- See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	ACNFS2633N	Current Status of PAN	Active	Financial Year	2020-21	Assessment Year	2021-22
Name of Assessee	SKILL GAUGES AND SERVICES						
Address of Assessee	SR NO 6, VETALWADI, BHAPKAR MALA RD, MANJARI BK, PUNE, MAHARASHTRA, 412307						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer [www.tin-nsdl.com](http://www.tin-nsdl.com) / [www.utitls.com](http://www.utitls.com) for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

#### PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
1	MAHABAL METALS PVT.LTD.				KLPM01788D	53100.00	797.00	797.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	19-Nov-2020	F	04-Feb-2021	-	53100.00	797.00	797.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
2	MAHINDRA CIE AUTOMOTIVE LIMITED				MUMM26971A	171250.00	2569.00	2569.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	23-Dec-2020	F	22-Jan-2021	-	33250.00	499.00	499.00
2	194C	11-Dec-2020	F	22-Jan-2021	-	32400.00	486.00	486.00
3	194C	19-Oct-2020	F	22-Jan-2021	-	30000.00	450.00	450.00
4	194C	09-Sep-2020	F	20-Oct-2020	-	41400.00	621.00	621.00
5	194C	05-Sep-2020	F	20-Oct-2020	-	34200.00	513.00	513.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
3	FASTER HYDRAULICS PRIVATE LIMITED				PNEF01200D	5400.00	81.00	81.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	31-Mar-2021	F	27-May-2021	-	5400.00	81.00	81.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
4	HIGHTEMP FURNACES LTD				PNEH00615G	184701.70	2771.00	2771.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	28-Feb-2021	F	25-May-2021	-	67185.00	1008.00	1008.00
2	194C	31-Dec-2020	F	30-Jan-2021	-	53866.70	808.00	808.00
3	194C	31-Dec-2020	F	30-Jan-2021	-	39800.00	597.00	597.00
4	194C	30-Sep-2020	F	01-Nov-2020	-	23850.00	358.00	358.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
5	JAGADAMBA AUTO COMPONENTS LTD				PNEJ00922F	8865.00	133.00	133.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	09-Dec-2020	F	05-Feb-2021	-	8865.00	133.00	133.00
2	194C	09-Dec-2020	F	05-Feb-2021	-	8865.00	133.00	133.00
3	194C	09-Dec-2020	F	05-Feb-2021	B	-8865.00	-133.00	-133.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
6	LINAMAR INDIA PRIVATE LIMITED				PNEL05794F	12103.50	182.00	182.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	28-Feb-2021	F	04-Jun-2021	-	1237.50	19.00	19.00
2	194C	04-Dec-2020	F	30-Jan-2021	-	4533.00	68.00	68.00
3	194C	31-Aug-2020	F	24-Jan-2021	-	6333.00	95.00	95.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited

						Credited	Deposited		
7	DANA ANAND INDIA PRIVATE LIMITED					PNES02882F	23250.00	465.00	465.00
Sr. No.	Section <sup>1</sup>	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted <sup>##</sup>	TDS Deposited	
1	194C	31-Oct-2020	F	01-Feb-2021	-	7650.00	153.00	153.00	
2	194C	05-Aug-2020	F	31-Oct-2020	-	15600.00	312.00	312.00	

## PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted <sup>#</sup>	Total TDS Deposited
Sr. No.	Section <sup>1</sup>	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted <sup>##</sup>	TDS Deposited	

No Transactions Present

## PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
Gross Total Across Deductor(s)						

No Transactions Present

## PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected <sup>+</sup>	Total TCS Deposited
Sr. No.	Section <sup>1</sup>	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected <sup>++</sup>	TCS Deposited

No Transactions Present

## PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major <sup>3</sup> Head	Minor <sup>2</sup> Head	Tax	Surcharge	Education Cess	Penalty	Interest	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**

No Transactions Present

## Part D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks

No Transactions Present

## Part E - Details of SFT Transaction

Sr. No.	Type Of Transaction <sup>4</sup>	Name of SFT Filer	Transaction Date	Amount (Rs.)	Remarks**

No Transactions Present

## Notes for SFT: -

1. Amount shown for SFT-005 and SFT-010 is as per below formula:-

Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

## PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB /TDS on payment to resident contractors and professionals u/s 194M (For Buyer/Tenant of Property /Payer of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount <sup>###</sup> Deposited other than TDS
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount <sup>###</sup> Deposited other than TDS
Gross Total Across Deductor(s)							

No Transactions Present

(All amount values are in INR)

## PART G - TDS Defaults\* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
1	2020-21	0.00	1569.08	30.00	135.00	400.00	28.00	2162.08
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
1	PNES41560B	0.00	1569.08	30.00	135.00	400.00	28.00	2162.08

## \*Notes:

1.Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

## PART H - Details of Turnover as per GSTR-3B

Sr. No.	GSTIN	Application Reference Number (ARN)	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	27ACNFS2633N1ZJ	AB2706206621947	01-Sep-2020	June,2020	903206.00	903206.00
2	27ACNFS2633N1ZJ	AB270420401339I	01-Sep-2020	April,2020	0.00	0.00
3	27ACNFS2633N1ZJ	AB270520344115K	01-Sep-2020	May,2020	83116.00	83116.00
4	27ACNFS2633N1ZJ	AA270820222645A	25-Nov-2020	August,2020	1214558.00	1214558.00
5	27ACNFS2633N1ZJ	AB2707207443546	24-Nov-2020	July,2020	2038811.00	2038811.00
6	27ACNFS2633N1ZJ	AB2710209326686	06-Apr-2021	October,2020	0.00	0.00
7	27ACNFS2633N1ZJ	AC270920762197S	06-Apr-2021	September,2020	3000723.00	3000723.00
8	27ACNFS2633N1ZJ	AB271120886400H	06-Apr-2021	November,2020	1883464.43	1883464.43
9	27ACNFS2633N1ZJ	AB270121411255S	07-Apr-2021	January,2021	0.00	0.00
10	27ACNFS2633N1ZJ	AC271220780739T	06-Apr-2021	December,2020	0.00	0.00
11	27ACNFS2633N1ZJ	AB270221374642B	07-Apr-2021	February,2021	0.00	0.00
12	27ACNFS2633N1ZJ	AC2703218382854	30-Jul-2021	March,2021	2349170.00	2349170.00

Notes:-

1. The GSTN data displayed above includes internal stock transfers as well.

**Contact Information**

Part of Form 26AS	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	Concerned AIR Filer/SFT Filer
F	NSDL / Concerned Bank Branch
G	Deductor
H	GSTN

**Legends used in Form 26AS****\*Status Of Booking**

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement

**\*\*Remarks**

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'C'	Correction/Rectification of error in Statement uploaded by SFT Filer
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197
'G'	Reprocessing of Statement
'O'	Original Statement uploaded by SFT Filer
'R'	Reversal of Entry in Original/Correction Statement uploaded by SFT Filer
'T'	Transporter

# Total Tax Deducted includes TDS, Surcharge and Education Cess

## Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

\*\*\* Total TDS Deposited will not include the amount deposited as Fees and Interest

#### Total Amount Deposited other than TDS includes the Fees , Interest and Other ,etc

**Notes for Form 26AS**

a. Figures in brackets represent reversal (negative) entries

b. In Part C, details of tax paid are displayed excluding TDS or TCS, payments related to Securities Transaction Tax and Banking Cash Transaction Tax

c. Tax Credits appearing in Part A, A1, A2 and B of the Annual Tax Statement are on the basis of details given by deductor in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

d. This statement is issued on behalf of the Income Tax Department. See Section 203AA and second provision to Section 206C(5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

- e. This statement does not include payments pertaining to Assessment Year (AY) other than the AY mentioned above and payments against penalties  
 f. Date is displayed in dd-MMM-yyyy format  
 g. Details of Tax Deducted at Source in Form 26AS, for Form 15G/15H includes transactions for which declaration under section 197A has been Quoted

## 1. Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash
194	Dividends	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194A	Interest other than 'Interest on securities'	195	Other sums payable to a non-resident
194B	Winning from lottery or crossword puzzle	196A	Income in respect of units of non-residents
194BB	Winning from horse race	196B	Payments in respect of units to an offshore fund
194C	Payments to contractors and sub-contractors	196C	Income from foreign currency bonds or shares of Indian
194D	Insurance commission	196D	Income of foreign institutional investors from securities
194DA	Payment in respect of life insurance policy	196DA	Income of specified fund from securities
194E	Payments to non-resident sportsmen or sports associations	206CA	Collection at source from alcoholic liquor for human
194EE	Payments in respect of deposits under National Savings Scheme	206CB	Collection at source from timber obtained under forest lease
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	206CC	Collection at source from timber obtained by any mode other than a forest lease
194G	Commission, price, etc. on sale of lottery tickets	206CD	Collection at source from any other forest produce (not being tendu leaves)
194H	Commission or brokerage	206CE	Collection at source from any scrap
194I(a)	Rent on hiring of plant and machinery	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194I(b)	Rent on other than plant and machinery	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194IA	TDS on Sale of immovable property	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194IB	Payment of rent by certain individuals or Hindu undivided family	206CI	Collection at source from tendu Leaves
194IC	Payment under specified agreement	206CJ	Collection at source from on sale of certain Minerals
194J	Fees for professional or technical services	206CK	Collection at source on cash case of Bullion and Jewellery
194J(a)	Fees for technical services	206CL	Collection at source on sale of Motor vehicle
194J(b)	Fees for professional services or royalty etc	206CM	Collection at source on sale in cash of any goods(other than bullion/jewelry)
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CN	Collection at source on providing of any services(other than Chapter-XVII-B)
194LA	Payment of compensation on acquisition of certain immovable	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LB	Income by way of Interest from Infrastructure Debt fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LC	Income by way of interest from specified company payable to a non-resident	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194LBA	Certain income from units of a business trust	206CR	Collection at source on sale of goods
194LBB	Income in respect of units of investment fund		
194LBC	Income in respect of investment in securitization trust		

## 2. Minor Head

Code	Description
100	Advance tax
102	Surtax
106	Tax on distributed profit of domestic companies
107	Tax on distributed income to unit holder
300	Self Assessment Tax
400	Tax on regular assessment
800	TDS on sale of immovable property

## 3. Major Head

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)
0023	Hotel Receipt Tax
0024	Interest Tax
0026	Fringe Benefit Tax
0028	Expenditure Tax / Other Taxes
0031	Estate Duty
0032	Wealth Tax
0033	Gift Tax

## 4. Type of Transaction

Code	Description
SFT-001	Payment made in cash for purchase of bank drafts or pay orders or banker's cheque of an amount aggregating to ten lakh rupees or more in a financial year.
SFT-002	Payments made in cash aggregating to ten lakh rupees or more during the financial year for purchase of pre-paid instruments issued by Reserve Bank of India under section 18 of the Payment and Settlement Systems Act, 2007 (51 of 2007).
SFT-003	03A - Cash deposits aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person. 03B - Cash withdrawals (including through bearer's cheque) aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person.
SFT-004	Cash deposits aggregating to ten lakh rupees or more in a financial year, in one or more accounts (other than a current account and time deposit) of a person.
SFT-005	One or more time deposits (other than a time deposit made through renewal of another time deposit) of a person aggregating to ten lakh rupees or more in a financial year of a person.
SFT-006	Payments made by any person of an amount aggregating to— (i) One lakh rupees or more in cash; or (ii) Ten lakh rupees or more by any other mode, against bills raised in respect of one or more credit cards issued to that person, in a financial year.
SFT-007	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring bonds or debentures issued by the company or institution (other than the amount received on account of renewal of the bond or debenture issued by that company).
SFT-008	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring shares (including share application money) issued by the company.



SFT-009	Buy back of shares from any person (other than the shares bought in the open market) for an amount or value aggregating to ten lakh rupees or more in a financial year.
SFT-010	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring units of one or more schemes of a Mutual Fund (other than the amount received on account of transfer from one scheme to another scheme of that Mutual Fund).
SFT-011	Receipt from any person for sale of foreign currency including any credit of such currency to foreign exchange card or expense in such currency through a debit or credit card or through issue of travellers cheque or draft or any other instrument of an amount aggregating to ten lakh rupees or more during a financial year.
SFT-012	Purchase or sale by any person of immovable property for an amount of thirty lakh rupees or more or valued by the stamp valuation authority referred to in section 50C of the Act at thirty lakh rupees or more.
SFT-013	Receipt of cash payment exceeding two lakh rupees for sale, by any person, of goods or services of any nature (other than those specified at Sl. Nos. 1 to 10 of Rule 114E)
SFT-014	Cash deposits during the period 09th November, 2016 to 30th December, 2016 aggregating to (i) twelve lakh fifty thousand rupees or more, in one or more current account of a person; or (ii) two lakh fifty thousand rupees or more, in one or more accounts (other than a current account) of a person. Cash deposits during the period 1st April, 2016 to 9th November, 2016 in respect of accounts that are reportable.

### Glossary

Abbreviation	Description	Abbreviation	Description
AIR	Annual Information Return	TDS	Tax Deducted at Source
AY	Assessment Year	TCS	Tax Collected at Source
EC	Education Cess	GSTIN	Goods and Services Tax Identification Number
SFT	Statement of Financial Transaction		

