



FORM NO. 3CB

[See rule 6G(1)(b)]

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

- I have examined the Balance Sheet as on 31-Mar-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-Mar-2023, attached herewith, of
M/S UNIVERSAL AIR CON SERVICE
NEAR BRAHSPATI DEV MANDIR, AWAS VIKAS COLONY, RUDRAPUR, U. S. NAGAR, UDHAM SINGH NAGAR
PAN AVRPA2611H
- I 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 NEAR BRAHSPATI DEV MANDIR, AWAS VIKAS COLONY, RUDRAPUR, U. S. NAGAR, UDHAM SINGH NAGAR
- (a) I report the following observations/comments/discrepancies/inconsistencies; if any
I) Closing Stock and Closing balances are as certified by the proprietor, (II) Opening balances have been taken as certified by the proprietor, (III) Sundry debtors, sundry creditors, Loans and advances, security deposits are subject to confirmation and adjustments if any (IV) It is not possible for us to verify that whether the personal expenses have been made and debited by the Assessee to the Profit and loss Account as the necessary records are not available, and (V) GST Sales, GST Liability under reverse charge and GST outstanding are subject to Confirmation with the GST returns.
(b) Subject to above -
(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
(B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
(C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-Mar-2023; and
(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For SARUPRIA SOMANI & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 0010674C)



(Signature)
(FCA HEMANT AHORA)
Membership No: 524020

Place :RUDRAPUR
Date : 25/08/2023
UDIN : 23524020BGSQCK6070

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	M/S UNIVERSAL AIR CON SERVICE			
02	Address	NEAR BRAHSPATI DEV MANDIR, AWAS VIKAS COLONY, RUDRAPUR, U. S. NAGAR, UDHAM SINGH NAGAR			
03	Permanent Account Number (PAN)	AVRPA2611H			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	UTTARAKHAND		05AVRPA2611H1ZY	
05	Status	Individual			
06	Previous year	from 1-APR-2022 to 31-Mar-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Clause 44AB(e)-When provisions of section 44AD(4) are applicable No			

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)		
	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			
	Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
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)	Sector			
		Sub Sector			
	OTHER SERVICES	Other services n.e.c.			
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c.			
			Code	21008	
			Code	09027	
	b) If there is any change in the nature of business or profession, the particulars of such change.	No			
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Ledger			
	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.)	NEAR BRAHSPATI DEV MANDIR, U. S. NAGAR, AWAS VIKAS COLONY, RUDRAPUR, UTTARAKHAND, 263153, INDIA			Bank Book, Cash Book, Journal (Computerized)
	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal			

M/S UNIVERSAL AIR CON SERVICE
NEAR BRAHASPAITI DEVI MANDIR, AWAS VIKAS COLONY, RUDRAPUR, U. S. NAGAR
TRADING, PROFIT & LOSS ACCOUNT FROM 01.04.2022 TO 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	-	By Sales	9,076,254.95
To Purchase	5,563,549.00	By Closing Stock	-
To Power & Fuel Exps.	180,178.00		
To Packing Exps.	51,160.00		
To Repair & Main Exps.	178,032.00		
To Labour Wages	1,931,787.00		
To Gross Profit	1,171,548.95		
TOTAL RS.	9,076,254.95	TOTAL RS.	9,076,254.95
To Salary Exps.	535,600.00	By Gross Profit	1,171,548.95
To Staff Welfare Exps.	18,845.00		
To Telephone & Mobile Exps.	4,800.00		
To Bank Charges	2,685.64		
To Printing & Stationery Exps.	5,850.00		
To Accounting Charges	12,000.00		
To Refreshment Exp.	11,635.00		
To Audit Fees	5,000.00		
To Misc. Exps.	1,715.00		
To Travelling & Conveyance Exps.	48,220.00		
To Depreciation	21,336.00		
To Net Profit tfd. to Capital A/c	503,862.31		
TOTAL RS.	1,171,548.95	TOTAL RS.	1,171,548.95

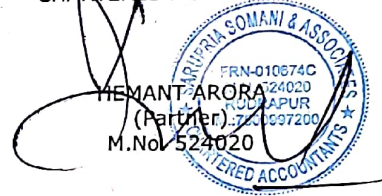
DATE : 25.08.2023
PLACE : RUDRAPUR

AS PER OUR REPORT OF EVEN DATA ATTACHED.

M/S UNIVERSAL AIR CON SERVICE

(Proprietor)

FOR SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS



M/S UNIVERSAL AIR CON SERVICE
NEAR BRAHASPATI DEVI MANDIR, AWAS VIKAS COLONY, RUDRAPUR, U. S. NAGAR
BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS	
Opening Balance	1,123,512.55	Furniture & Fixtures	28,104.00
Add : SB Interest	1,074.00	Less:Depreciation	2,810.00
Add : IT Refund interest	820.00	Machines & Tools	119,100.00
Add : Net Profit	<u>503,862.31</u>	Less:Depreciation	17,865.00
	1,629,268.86	Mobile Phone	4,404.00
Less : Drawing	<u>279,665.00</u>	Less:Depreciation	<u>661.00</u>
	1,349,603.86		3,743.00
		CURRENT ASSETS	
		Closing Stock	990,671.00
		Sundry Debtors	-
		Cash & Bank Balance	
		Cash in hand	27,665.00
		Bank balance	<u>626,476.74</u>
			654,141.74
		LOANS & ADVANCES	
		TDS FY.2022-23	37,003.12
CURRENT LIABILITIES & PROVISIONS		INVESTMENTS	
Sundry Creditors	402,117.00	Kotak Mutial Fund	60,000.00
GST Payable	115,367.00		
Audit Fees Payable	<u>5,000.00</u>		
	522,484.00		
TOTAL RS.	1,872,087.86	TOTAL RS.	1,872,087.86

DATE : 25.08.2023
PLACE : RUDRAPUR

AS PER OUR REPORT OF EVEN DATA ATTACHED.

M/S UNIVERSAL AIR CON SERVICE

FOR SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS

(Proprietor)

HEMANT ARORA
(Partner)
M.No. 524026

