



**FORM No. 3CB**  
[See rule 6G (1)(b)]

**Audit report under section 44 AB 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 at 31st March, 2022 and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of MANISHA ENTERPRISES at E-57, M.I.D.C. AREA, WALUJ, AURANGABAD - 431001, MAHARASHTRA ( Permanent Account No. AAFFM7922G ) .
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 AURANGABAD and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:  
  
Clause 21 (D)- (a) and (b) of 3CD  
I) We have obtain the certificate from the assessee that payment for expenditure referred in Sec. 40A (3) and Sec. 40 A (3A) were made by account payee cheque on a bank or account payee bank draft as case may be.  
  
(b) Subject to the 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 affairs of the assessee as at 31st March, 2022 and  
(ii) In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any:.

Sl. No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee	The business of the assessee is of Manufacturing and Job Work for Industrial Fabrication. The nature of assessee's business in such that it is practically not possible for the assessee to maintain daily stock register as the assessee doing trading in so many number of items. The closing stock is physically verified by the proprietor at the end i.e on every March 31, and value the closing stock on the basis of cost or net realisable value whichever is less
2	Valuation of closing stock is not possible	The Value of Closing stock of goods as on 31st March'2022 as shown in the Profit & Loss A/c & Balance Sheet have been considered by us on the basis of the value and quantity certified by the Partner of the firm & no physical inventory was taken by us. And value of closing stock on the basis of cost or net realisable value whichever is less
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	No information regarding supplier registered or cover under the Micro, Small and Medium enterprises Development Act 2006, is provided us by the assessee, however no interest to such supplier is debited to profit & loss account.
4	Records necessary to verify personal nature of expenses not	The possibility of inclusion of personal expenses under the expenses debited to profit and loss account cannot be ignored, in this connection, it

