

AUDITOR'S REPORT

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 1st April 2020 to ending on 31st March 2021, attached herewith, of attached herewith of ELECTROTEK SERVICES [PROP. MR. SHADRAK SHAMRAO INGLE] situated at Plot No. K-13, MIDC, Chikithana, Aurangabad. (PAN No. AAIP1 7139 J)

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.

3. (a) We report the following observations/comments/discrepancies/inconsistencies ; if any: -

(i)

These financial Statements are the responsibility of the Assessee. Our responsibility is to express an opinion on these financial Statements based on our audit. We conducted our audit in accordance with auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free for material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by assessee, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(ii)

Particulars in Form-3CD have been given as compiled and furnished by the assessee.

(iii)

Attention is drawn to the Note No.1 on Accounts (Schedule - VII) regarding non-consideration of Accounting Standards and non ascertaining of impact thereof, if any, on the financial statements.

(iv)

Subject to the notes given in the Notes Schedule attached herewith.

(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 of the assessee so far as appears from the information 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.

(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 .

For S. N. AHER & CO.
Chartered Accountants



(CA. SUDHAKAR N. AHER)
Proprietor
M.No.100527

Flat No. B-1/8 Sara Garden
Mukundwadi, N-2 Cidco,
Aurangabad- 431003
UDIN:- 22100527ABEZTE7703



Place: Aurangabad
Date : 10.02.2022

Form No. 3CD

[See Rule 6G (2)]

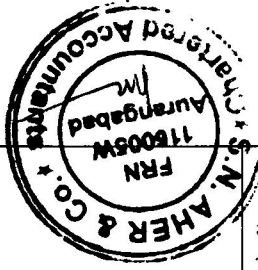
Statement Of Particulars Required To Be Furnished Under Section 44AB Of The Income-Tax Act- 1961

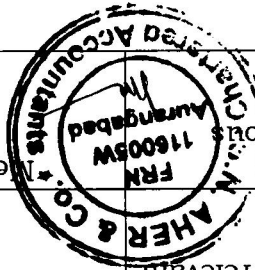
Part - A

1	Name Of The Assessee	:-	ELECTROTEK SERVICES [PROP. MR. SHADRAK SHAMRAO INGLE]
2	Address	:-	PLOT NO. K-13, MIDC, Chikithana, Aurangabad.
3	Permanent account number	:-	AAPI 7139 J
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same	:-	VAT No. 27220286365V CST No. 27220286365C GST No. 27AAIP1719J1ZE
5	Status	:-	Individual
6	Previous year	:-	01.04.2020 To 31.03.2021
7	Assessment year	:-	2021-2022
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:-	44 AB (a)

Part - B

9	a) If firm or association of persons, indicate names of partners / members and their profit-sharing ratios.	Not Applicable
	(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.	Not Applicable





<p>(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)</p>	<p>(b) If there is any change in the nature of business or profession, the particulars of such change.</p>	<p>10</p>
<p>Refilling for cartridges, toner etc & Job Work</p>	<p>There is no change in the nature of business.</p>	<p>11</p>
<p>No</p>	<p>(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.</p>	<p>11</p>
<p>1] Cash Book & Bank Book 2] Purchase Book 3] Ledger 4] Sale Book 5] Journal</p> <p>These books of accounts are maintained on computer</p> <p>PROP. MR. SHADRAK SHAMRAO INGLE Plot No K-13, MIDC, Chikithana, Aurangabad</p>	<p>(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.)</p>	<p>12</p>
<p>A] List of Books of Account Examined</p> <p>1] Cash Book 2] Ledger 3] Bank Book 4] Journal Register</p> <p>B] List of relevant documents</p> <p>1] Expenses Vouchers 2] Professional Fees Bills 3] Bank Account Statement/Passbook 4] Bill for Capital Investments 5] Cash Memos 6] Tax Challans/TDS Certificate 7] Services Tax Return 8] Cheque Counter Files 9] Pay-in slips</p>	<p>(c) List of books of account and nature of relevant documents examined.</p>	<p>12</p>
<p>No.</p>	<p>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, 44AE, 44AF, 44B, 44BA, 44BB Chapter XII-G, First Schedule or any other relevant section.)</p>	<p>13</p>
<p>(a) Method of accounting employed in the previous year.</p>	<p>Merantile accounting method</p>	<p>13</p>