

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), 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
2023-24

PAN	AHQPR6358F		
Name	NARAYAN LAXMAN RAUT		
Address	SMASH ELECTRICALS, PLOT NO.C-113, MIDC, WALUJ , AURANGABAD , 19-Maharashtra, 91-INDIA, 431136		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	400793071111023

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	16,44,400
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	16,44,400
	Net tax payable	5	3,18,054
	Interest and Fee Payable	6	26,122
	Total tax, interest and Fee payable	7	3,44,176
	Taxes Paid	8	3,44,177
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by NARAYAN LAXMAN RAUT in the capacity of Self having PAN AHQPR6358F from IP address 116.73.83.169 on 11-Oct-2023 16:24:18 DSC SI.No & Issuer 4464546 & 2924635715119729522CN=SafeScrip sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

System Generated

Barcode/QR Code



AHQPR6358F034007930711110231f7dbef7df1c1dcd0cfb7dc3670347a4ad79df5a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NARAYAN LAXMAN RAUT

SMASH ELECTRICALS
 PLOT NO.C-113
 MIDC
 WALUJ
 AURANGABAD - 431136
 Maharashtra

Prev. Yr : 01/04/2022 To 31/03/2023
 A.Y. : 2023-2024
Status : Individual - Male
 Resi. Status : Resident
 PAN/GIR : AHQPR6358F
 Ward :
 Date of Birth : 30/06/1981
 Method of Acc.: Mercantile
 Due Date : 31/10/2023
 Mobile No : 9325147815
 Aadhar No. : 758091196417
 Form 3CD Ack No: 301458250250923

COMPUTATION OF TOTAL INCOME

Particulars	Rs.	Rs.	Rs.
1. INCOME FROM PROFIT/GAINS OF BUSINESS/PROFESSION			
Income from Business/Profession			
1. SMASH ELECTRICALS			
Net Profit (Loss)	1766434		
Add :Disallowable and /Items Considered Separately			
Depreciation (considered seperately)	45721		
Amounts disallowable under section 37	502		
Amounts disallowable under section 36	23693		
Less :Allowable and /Items Considered Separately			
Depreciation	45721	-45721	1790629
			1790629
2. INCOME FROM OTHER SOURCES			
Bank Int./Int. on Saving bank accounts (As Per Annexure)			598
			598
Gross Total Income			1791227
DEDUCTION UNDER CHAPTER VIA			
Life Insurance Premium			121227
Deduction u/s 80C (Rs. 121227 restricted to			-121227
u/s 80D Deduction in respect of Medical Insurance Premium, Preventive Health Check Up & Medical Expenditure. Rs. 37464 a) For Self or Family member		25000	

NAME : NARAYAN LAXMAN RAUT (AHQPR6358F)

A.Y. : 2023-2024

b) For Parents	0	25000	
u/s 80TTA Deduction in respect of interest on deposits in savings account Rs. 598		598	-25598
TOTAL INCOME			1644400
[Exempt Income as per annexure : Rs. 35870]			
TAX ON TOTAL INCOME			305821
Tax Payable			305821
Education Cess @ 4%			12233
Tax Payable + EDUCATION CESS			318054
Less : Tax Deducted at Source			
- u/s 194C, 30 Certificate(s)		94343	
- u/s 194JB, 1 Certificate(s)		6800	
- u/s 194Q, 1 Certificate(s)		34	-101177
Add : Interest			
u/s 234 B Rs. 216800 x 7 x 1%		15176	
u/s 234 C(I) Rs. 32500 x 3 x 1%	975		
u/s 234 C(II) Rs. 97500 x 3 x 1%	2925		
u/s 234 C(III) Rs. 162600 x 3 x 1%	4878		
u/s 234 C(IV) Rs. 216800 x 1 x 1%	2168	10946	26122
			242999
Less : Self Assessment Tax			
- 11/10/2023; Paid Into : IDBI BANK(6910013), Sr. No. : 01434		243000	-243000
Net Tax + Interest Payable			NIL

WORKING OF DEPRECIATION U/S 32 FOR SMASH ELECTRICALS

Particular	Depn %	Openin g WDV	Add:U se>= 180 Days	Add:Us e< 180 Days	Deduct Balance n	Dep./ Addl. Dep.	Closing WDV	P/L u/s50
Plant and Machinery : Any plant and Machinery E...	15	260715	0	0	0	39107	221608	0
Furniture: Any Furniture & Fitting (Including E...	10	7618	0	0	0	762	6856	0
Plant and Machinery: Computers Including Softwa...	40	14631	0	0	0	5852	0	0
Total		282964	0	0	0		228464	0

INCOME FROM OTHER SOURCES

NAME : NARAYAN LAXMAN RAUT (AHQPR6358F)

A.Y. : 2023-2024

Particulars	Units/Dep	Invest	Earnings	Net
Bank Interest/Interest on saving bank accounts				
INTEREST ON SAVING ACCOUNT			598	0
Total - Bank Interest/Interest on saving bank accounts			598	0

Income Claimed Exempt u/s 10

Income Claimed Exempt u/s	Particulars	Details	Amount
10(10D)	Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)	LIC Refund	35870
Total			35870

Details of Tax Credits

AY	Tax Cr.	Tax Cr. Available	Balance C/f
Total	0	0	0

TAX DEDUCTED AT SOURCE

Self

Details	TAN	Section	Head of Income	Income	TDS Deducted/ TDS Balance	TDS Claimed	TDS Claimed by Spouse/others	TDS C/F
ACEY ENGINEERING PRIVATE LIMITED	NSKA07955D	194C	BP	7409	75	75	0	0
AURANGABAD AUTO ANCILLARY PRIVATE LIMITED	NSKA02608E	194C	BP	178104	1781	1781	0	0
AURANGABAD AUTO ENGG PRIVATE LIMITED	NSKA03021E	194C	BP	283139	2838	2838	0	0
D P AUTO PARTS PRIVATE LIMITED	NSKD01751B	194C	BP	27272	274	274	0	0
DHRUVTARA WIRETECH PRIVATE LIMITED	NSKD04033B	194C	BP	123053	1230	1230	0	0
DNR INDIA AUTOTECH PRIVATE LIMITED	MUMD23147F	194C	BP	192543	1925	1925	0	0
ELLORA GASES PRIVATE LIMITED	NSKE00418F	194C	BP	47383	474	474	0	0
ENDURANCE TECHNOLOGIES LIMITED	NSKE00384G	194JB	BP	68000	6800	6800	0	0
ENDURANCE TECHNOLOGIES LIMITED	NSKE00384G	194C	BP	3470100	34713	34713	0	0
GIRNAR GEARS PRIVATE LIMITED	NSKG01354D	194C	BP	120118	1205	1205	0	0
KIRDAK AUTOCOM PRIVATE LIMITED	NSKK02265E	194C	BP	329824	3298	3298	0	0

NAME : NARAYAN LAXMAN RAUT (AHQPR6358F)

A.Y. : 2023-2024

MARATHWADA AUTO COMPO PVT LTD	NSKM03892A	194C	BP	345000	3450	3450	0	0
MINDA CORPORATION LIMITED	PNEM15017C	194C	BP	51676	517	517	0	0
MINDA CORPORATION LIMITED	PNEM15017C	194Q	BP	33092	34	34	0	0
MMC HARDMETAL INDIA PRIVATE LIMITED	BLRM10782C	194C	BP	390220	7804	7804	0	0
NAGESH KISAN DHOBE	NSKN05489B	194C	BP	72140	721	721	0	0
PAHARIMATA ENGINEERING PVT. LTD.	NSKP01879D	194C	BP	31200	312	312	0	0
PRECISION PLASTIC ENGINEERING PVT LTD S R VAIDYA (DIRECTOR)	NSKP01457B	194C	BP	54530	1091	1091	0	0
RAYMOND CONSUMER CARE LIMITED	PNER23260G	194C	BP	53193	532	532	0	0
R-VISION PLASTIC INDUSTRIES PRIVATE LIMITED	NSKC01270D	194C	BP	25000	500	500	0	0
SANGKAJ AUTO COMPONENTS PRIVATE LIMITED	NSKS14889A	194C	BP	605783	6070	6070	0	0
SANGKAJ BRIGHT WIRES PRIVATE LIMITED	NSKS06219D	194C	BP	77485	1550	1550	0	0
SANGKAJ FORGINGS PRIVATE LIMITED	NSKS29363F	194C	BP	687512	6876	6876	0	0
SANGKAJ INDUSTRIES PRIVATE LIMITED	NSKS18885E	194C	BP	64393	644	644	0	0
SHUBHRA PLASTICS PRIVATE LIMITED	NSKS06868B	194C	BP	216510	4330	4330	0	0
SIGMA ENGINEERS	NSKS07323B	194C	BP	16115	161	161	0	0
SMITSHILP PLASTICS INDUSTRIES PRIVATE LIMITED	NSKS06869C	194C	BP	295	6	6	0	0
SUNIL RAMBHAU KIRDAK	NSKS09519G	194C	BP	34600	346	346	0	0
SURYA AUTO INDUSTRIES	PNES09895E	194C	BP	20000	200	200	0	0
VARROC POLYMERS LIMITED	NSKV02183G	194C	BP	35210	353	353	0	0
VARSA PLASTIC INDUSTRIES PVT LTD -M/S.	NSKV01086B	194C	BP	503212	10064	10064	0	0
YASH PRECISION PLASTICS PRIVATE LIMITED	NSKY00206D	194C	BP	50156	1003	1003	0	0
Total				8214267	101177	101177	0	0

List of Documents/Statements attached with this Return

- 1) TDS Certificates 32 nos.
- 2) Self Assessment Challans 1 nos.

Director/Unlisted Shares

Whether you are partner in firm, If yes please furnish following information:

Name of firm PAN

SMASH MULTI SERVICES ADAFS4448K

M/S SMASH ELECTRICALS

FINANCIAL STATEMENTS

F.Y.- 2022-2023

M/S SMASH ELECTRICALS

PROPRIETOR

NARAYAN LAXMAN RAUT

AUDITORS

PATNI AND PATNI

CHARTERED ACCOUNTANTS

#1 & 2, 2nd Floor,
Shree Yash Plaza', Behind Lokmat,
Opp. HPCL Office, Town Center,
CIDCO, Aurangabad- 431003

REGISTERED OFFICE

PLOT NO C 113
MIDC WALUJ
AURANGABAD

BALANCE SHEET

AS AT 31st MARCH, 2023

(in ₹)

I. EQUITY AND LIABILITIES

1. Capital Account

Note No.	31 March, 2023	31 March, 2022
a) Proprietor's Capital	1 6150526	5283443

2. Non-Current Liabilities

a) Long-Term Borrowings	2 202776	0
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3. Current Liabilities

a) Trade Payables	3 9239911	6647602
b) Other Current Liabilities	4 406037	388968
c) Short-Term Provisions	5 160081	9806029
		330730
		7367300

Total

16159331

12650743

II. ASSETS

1. Non-Current Assets

a) Fixed Assets			
i) Tangible Assets	6 237249		282970
b) Other Non - Current Assets	7 1127986	1365235	1127986
			1410956

2. Current Assets

a) Current Investments	8 90000		102000
b) Inventories	9 382800		495200
c) Trade Receivables	10 13520348		10277021
d) Cash and Cash Equivalents	11 702953		308990
e) Other Current Assets	12 97995	14794096	56575
			11239787

Total

16159331

12650743

Significant Accounting Policies
Notes on Financial Statements

As per our report of even date attached
For Patni and Patni
Chartered Accountants
Firm Registration No. 120832W

For and On behalf of M/s Smash Electricals

Palash S. Patni
Partner
Membership No. 194142
UDIN: 23194142BHAFIU8419
Aurangabad, Sept 25, 2023

Narayan Laxman Raut
Proprietor

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 31st MARCH, 2023

(in ₹)

	Note No.	31 March, 2023	31 March, 2022
I INCOME			
Revenues from Operations	13	25543520	19312233
Total Revenue		<u>25543520</u>	<u>19312233</u>
II EXPENSES			
Cost of Material Consumed	14	16376439	11644874
Employee Benefit Expenses	15	1032314	918583
Depreciation & Amortisation Expenses	6	45721	56609
Other Expenses	16	6322612	5379577
Total Expenses		<u>23777086</u>	<u>17999643</u>
III PROFIT FOR THE YEAR		<u>1766434</u>	<u>1312589</u>

Significant Accounting Policies
Notes on Financial Statements

As per our report of even date attached
For Patni and Patni
Chartered Accountants
Firm Registration No. 120832W

For and On behalf of M/s Smash Electricals

Palash S. Patni
Partner
Membership No. 194142
UDIN: 23194142BHAFIU8419
Aurangabad, Sept 25, 2023

Narayan Laxman Raut
Proprietor

NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

31 March, 2022

1 PROPRIETOR'S CAPITAL

(a) NARAYAN LAXMAN RAUT

Opening Balance	5283443	4612066
Add: Addition to Capital	3769	0
Add: Interest On Saving Account	598	4061
Add: LIC Refund	35870	0
Add: Profit / Loss for the Year	1766434	1312589
Sub Total	7090114	5928716
Less: Withdrawals	479758	486599
Less: Educational Fees	74782	0
Less: Donation	5000	0
Less: Mediclaim	37464	0
Less: Self Assessment Tax	120180	9700
Less: TDS	101177	88671
Less: LIC	121227	60304
	6150526	5283443

2 LONG-TERM BORROWINGS

Loans and Advances from Others

Narayan Raut HUF

	202776	0
	202776	0

3 TRADE PAYABLES

Sundry Creditors

** As per list Attached*

	9239911	6647602
	9239911	6647602

4 OTHER CURRENT LIABILITIES

Statutory Liabilities

Tax Deducted & Collected at Source	29302	22298
Providend Fund	47338	0
ESIC	8282	0
Goods and Service Tax	243532	196134
Professional tax	6250	0
	334704	218432

Advances from Customers

	0	121301
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Provision For Expenses

Account Writing Charges Payable	0	25000
Salary	11333	0
Audit Fees	25000	19235
Professional Fees Payable	35000	5000
	406037	388968

NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

31 March, 2022

5 SHORT- TERM PROVISIONS**Provision for Employee Benefits**

Wages Payable

160081

330730

160081330730**7 OTHER NON CURRENT ASSETS**

Construction of House

461000

461000

Capital With Smash Group of Industries

350000

350000

Plot at MIDC RH 82

261000

261000

Capital with Smash Multi Services

41731

41731

Sudhabhaya Chits Fund

13500

13500

NSC

755

755

11279861127986**8 CURRENT INVESTMENTS****Loans & Advances**

Dattatray Raut

60000

60000

Pavan Patni

5000

17000

Sandeep Balasaheb Patil

25000

25000

90000102000**9 INVENTORIES ***

Stock in Hand

382800

495200

** Valued at Lower of Cost or Net Realisable Value and as Certified by Management.*382800495200**10 TRADE RECEIVABLES**

Trade Receivables*

13520348

10277021

As per List Attached*135203481027702111 CASH AND CASH EQUIVALENTS****Cash In Hand**

251384

52126

Cash At Bank

On Current Accounts

450388

256116

On Deposit Accounts

1181

451569

748

256864

702953308990**12 OTHER CURRENT ASSETS****Balances with government authorities**

Goods and Service Tax Receivable

97995

56575

9799556575

NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

31 March, 2022

13 REVENUE FROM OPERATIONS

Sale of Products*

Domestic Sales

25543520

19312233

* Sale of Goods is given as net of Returns / Other Recoveries & does not include GST.

2554352019312233

14 COST OF MATERIAL CONSUMED

Opening Stock

495200

472300

Add : Purchases (Net)

16264039

11667774

1675923912140074

Less : Closing Stock

382800

16376439

495200

11644874

1637643911644874

15 EMPLOYEE BENEFIT EXPENSES

Salaries & Wages

699995

745233

Employer Contribution to Provident Fund

47189

0

Employer Contribution to ESIC

12750

0

Staff / Labour Welfare Expenses

272380

173350

1032314918583

16 OTHER EXPENSES

A) DIRECT EXPENSES

Wages

2982015

2362612

JobWork Charges

1898012

4880027

1761500

4124112

B) ADMINISTRATIVE EXPENSES

Local Conveyance

787667

651113

Insurance Charges

195428

164812

Vehicle Repairs & Maintenance

127300

78500

Office Expenses

112343

83712

Telephone & Internet Charges

38867

12500

Rent, Rates & Taxes

32745

38500

Professional & Consultancy Charges

35000

30000

Printing and Stationery

28570

25800

Audit Fees

25000

25000

Accounting charges

30000

25000

Discount, Misc Account Write off

22834

108410

GST late fee

2550

800

Bank commission & charges

2581

8099

Interest on GST

1198

0

Interest on TDS

502

719

Professional Tax

0

2500

1442585125546563226125379577

LIST TO NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

1) TRADE PAYABLES

Nr Electricals	2053595
Smash Trading Company Cr	1017207
Sudarshan Electromech	979827
Nitin Ambadas Gavle	693573
Smash Electrical Services (Contractor)	691194
Pravin Mehdiya(Contractor)	643698
Balu Rabade(Contractor)	643599
Ashok Popatrao Bodhare	399299
Om Sai Enterprises	319824
Megha Engineering	272770
Mahavir Metal Manufacturers	243638
Gajanan Enterprises	227300
Ambika Enterprises	196028
Smash Multi Services	155524
S N Electricals	127809
Shivam Electricals	126921
Om Electricals	117880
Darshan Enterprises	94584
Megha Industrial Electronics (Cr.)	86595
Santosh Gangadhar Mogal	53756
National Hiring	40200
Gita N Raut	40000
N G Iskande Power Solutions	36080
Shree Sai Enterprises	34132
Chaitanya Electrical	31860
Ss Trading Company	30234
Sagar Pipes	24072
Sumit Electrical & Motor Rewinding Works	20650
Viraj Enterprises	19448
Kasturi Trading Company Cr	19085
Rayon Llluminations And Energy Solutions Pvt Ltd	17523
Smart (I) Security Solution	15222
Smash Motor Rewinding Works	11932
Mahavir Cable	10953
Smash Group Of Industries	6393
Kalawishwa Electrical	5015
D Tech Enterprises	2862
Megha Enterprises	2083
Shah Electrical & Controls	1505
Multilite	-11868
Pawan Multi Srrvices Cr	-262091

9239911

M/S SMASH ELECTRICALS

LIST TO NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

2) TRADE RECEIVABLES

Sangkaj Forgings Private Limited	928055
Tirumalla Oil Refinery Pvt Ltd	901352
Kirdak Auto Com Pvt Ltd. M-164	832191
Mmc Hardmetal India Pvt Ltd	716105
Perfect Dynamics Auto Pvt Tld	674960
Bhatade Logilam Pvt Ltd	515362
Deep Engineering	451597
Sadguru Fire Services	364985
Padmakar Laxman Dande	351157
Tattvam Industriespvt Ltd	300201
Aurangabad Auto Engineering Pvt Ltd	294100
Smash Electrical Services Dr	292051
Sangkaj Auto Components Private Limited	278418
G.R Engineeing Industries	221225
Osborn Lippert India Pvt Ltd.	220464
Pooja Construction	205466
Sanjeev Auto Parts Manufacturer Pvt Ltd.	203375
Mitali Enterprises	191619
Paharimata Engineering Pvt Ltd	190359
Megha Enterpries C-26	182395
Tirumalla Hair Oil India (P) Limited	171876
Kirdak Auto Com Pvt Ltd (Unit-Iii)	159844
Dhruvtara Wiretech Pvt Ltd	156649
Phronesiz Marketing Ventures Pvt Ltd	148715
Yogeshwari Udyog	142186
Varroc Polymers Pvt Ltd Iii	138830
Megha Electromech	136101
Balaji Engineering	134289
Dnr India Autotech Pvt Ltd Unit- 4	125276
Tool Tech Toolings	119851
Yogeshwari Industries	114057
Ameya Engineering Works	112835
Megha Industrial Electronics	112495
Megha Electrical Services	110216
Kamal Construction	96843
Varsa Plastic Industries Pvt Ltd(L38&39)	92777
Ellora Gases Pvt Ltd	83399
Shree Sadguru Stone Crusher	81821
Endurance Technologies Limited (E-71)	78981
Transduct Pvt Ltd	78093
Shubhra Plastics Pvt Ltd	77721
D.P Auto Parts Pvt Tld	77599
Sangkaj Steel Pvt Ltd	72949
Varad Engineering	67431
N R Electricals (Dr)	67319

LIST TO NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

2) TRADE RECEIVABLES

Sangkaj Engineering Pvt Ltd	65440
Walsekar Metal Pvt Ltd.	61442
Yash Precision Plastic Pvt Ltd	58182
Shraddha Enterprises	56185
Poly Gran India Pvt Ltd	56140
Vijay Rubber Manufacturers Pvt Ltd.	54853
Smash Motor Rewinding Works Dr	53478
Marathwada Auto Comp Pvt Ltd	52650
Sarswati Auto Compotent Pvt.Ltd.	51289
Sangkaj Auto Comp Pvt Ltd	51202
Max Toolings	50214
Som Autotech Private Limited	49796
Aurangabad Auto Ancillary Pvt Ltd	48328
Kirdak Auto Com Pvt Ltd.	46828
A B Engineering Industries	46592
Shruti Industries	46568
Mayur Enterprises	45557
Gamma Techno Plast Pvt Ltd	44858
Royal Fiber Container Industries	44579
Vishal Packging Industries	41406
Chandrasheel Castings Pvt Ltd	40580
Sangkaj Auto Compo Engineering Pvt Ltd	40227
Om Sai Enterprises Dr	39666
Varroc Polymers Ltd -Iii	38822
Riyanasons Packaging Pvt Ltd	38617
Sangkaj Industries Pvt Ltd	35643
Om Mauli Enterprises	33469
Om Sai Engineering Industries	32822
Laddha Rubber Industries Pvt Ltd	31760
Vimal Electricals New	31055
Aurangabad Poly Container Pvt Ltd	30177
Xtreme Solutions	29880
Girnar Gears Pvt Ltd (Unit-Ii)	29185
Wable Industries	29177
Girnar Gears Pvt Ltd (Unit-1)	28403
Chandra Poly Plast Pvt Ltd	27538
Megha Engineering Dr	27294
Sai Electricals	27100
Sydler Electronics Pvt Ltd	23010
Rvp Agrofert Industries Pvt Ltd	22736
Megha Industrial Hardware	22420
Suyash Precision	21148
Madhu Udyog	21087
Mauli Metal Industries Pvt Ltd.	21073
S.Expert Engineers	20761

M/S SMASH ELECTRICALS

LIST TO NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

2) TRADE RECEIVABLES

Endurance Technologies Limited K- 120	19889
Vimal Electricals Dr	19709
Smash Electrical Services (Prov)	19637
Lapl Automotive Pvt Ltd.	19071
New Lucky Plastic Tender	18822
Thermotreat & Metal Processing	17724
Goldenera Flour & Food Industry Pvt Ltd	17700
F L B Engineers	17590
Dnr India Autotech Pvt .Ltd	16697
Makewell Pressing & Fitting	16385
Divine Industries	16113
Surya Auto Industries	16063
Vardhaman Precision	15698
Samarth Paper Machine Pvt Ltd	15388
Trinity Mahalasa Durga Sales & Services	15351
Abhijay Auto Parts Pvt Ltd	15142
Balaji Jivan Jyot Hospital	15101
Shree Ram Industries	13855
Anushrushti Auto Parts	13646
Makson Industries	13552
Mandar Advertising & Marketing	13199
Federal Mogul Goetze (India) Ltd	12388
Viraj Enterprises Dr	12201
Kasturi Trading Company	12112
Trinity Sales & Services	12100
Nath Bio-Genes (I)Ltd	11412
Multi Lite (Dr)	11381
Alpha Industries	11073
Aurangabad Auto Ancillary Pvt Ltd Iii	10820
Navgiri Industries	10588
Vinod Enterprises	10489
Colour Pack	10460
Asr Energy Solutions Sysyems	10148
Nikita Plumbing Works	9879
Pradnyesh Engineering Works	9257
Shivam Electricals Dr	8603
Copper Tone	7747
Maharashtra Enterprises	7719
Sachin Electricals &Maintenance Works Dr	7375
Shri B S Wakde Patil Contractor	7368
Zambad Gases Pvt Ltd	7074
Lms Industries	6481
Dnr (I) Autotech Pvt Ltd	6471
Aarpika Coating	6405
Sigma Engineers	6193

LIST TO NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

2) TRADE RECEIVABLES

Valmi Products	6015
Radiant Electricals Dr	6003
Sydler Packs L-12	5924
Chetak Plasto Electrical Pvt Ltd	5517
Mandar Industries	5504
Shubhneel Industries	5123
Ameya Engineering Works (C-74)	4881
Sagar Gases Pvt Ltd	4720
R-Vision Plastic Industries Pvt Ltd	4667
Ganesh Matel Industries	4626
Guru Electricals & Engineers Dr	4602
Arun Auto Components	4574
Powerline Electronics	3924
Varsa Plastic Industries Pvt Ltd -Unit-V	3840
Varsa Plastic Industries Pvt Ltd (L-18/18)	3824
Ajay Industries	3812
Shiv Polymers	3718
Manisha Industries	3611
Varsa Plastic Industries Pvt Ltd (M - 105)	3542
Abhivrdhi Engineering Pvt Ltd	3540
Precision Plastic Engg Pvt Ltd	3480
Aurangabad Packaging	3422
Unde Ancillaries & Toolings	3021
Shri Ganesh Enterprises	2831
Fabwell Engineers	2322
Mahavir Cable Dr	2162
Sudarshan Plastiblends Pvt Ltd	1829
Devi Steels	1822
Luxmi Dies & Moulds Pvt Ltd	1699
R N Profile	1593
Maa Ranabai Industries	1357
S N Electrical	1226
Excelsior Engineering	1186
Aurangabad Thermacol & Plate Container Pvt Ltd	1180
Aarpika Engineering Pvt Ltd.	1180
Nath Cold Retaders	1121
Gimar Gears Pvt Ltd Unit- Iii	1074
Kalika Enterprises	1002
Suyog Moulders Pvt Tld	885
Raymond Consumer Care Limited	640
Smitshilp Plastic Ind Pvt Ltd	342
Jupisol Power India Pvt Ltd	-10855
K C Precision	-11041

13520348

For and On behalf of M/s Smash Electricals

Narayan Laxman Raut

Proprietor

LIST TO NOTES ON FINANCIAL STATEMENTS

(in ₹)

31 March, 2023

2) TRADE RECEIVABLES

Valmi Products	6015
Radiant Electricals Dr	6003
Sydler Packs L-12	5924
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Varsa Plastic Industries Pvt Ltd (M - 105)	3542
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13520348

For and On behalf of M/s Smash Electricals

Narayan Laxman Raut

Proprietor

6 - SCHEDULE FOR DEPRECIATION AS PER THE INCOME TAX ACT

SMASH ELECTRICALS

Assets Description	Op. WDV as on 01/04/2022 (A)	Additions		Sold/ Transferred (D)	Total (E=A+B+C-D) (E)	Rate of Depr. (F)	Depreciation			Cl. WDV as on 31/03/2023 (J=E-I)
		01/04/2022 to 30/09/2022 (B)	01/10/2022 to 31/03/2023 (C)				01/04/2022 to 30/09/2022 (G=A+B-DxF) (G)	01/10/2022 to 31/03/2023 (H=(CxF)/2) (H)	Total Depr. (I=G+H) (I)	
Plant & Machinery	3,487.00	-	-	-	3,487.00	15%	523.00	-	523.00	2,964.00
Furniture & Fixtures	7,619.00	-	-	-	7,619.00	10%	762.00	-	762.00	6,857.00
Computers & Peripherals	14,631.83	-	-	-	14,631.83	40%	5,853.00	-	5,853.00	8,778.83
Vehicles	2,57,232.00	-	-	-	2,57,232.00	15%	38,583.00	-	38,583.00	2,18,649.00
TOTAL	2,82,969.83	-	-	-	2,82,969.83		45,721.00	-	45,721.00	2,37,248.83

*Depreciation for Opening WDV, Asset Sold & Asset Additions made during the period upto 02/10/2022.
 **Depreciation for Asset Additions made after the period 03/10/2022.

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
2022-23

PAN AHQPR6358F
Name NARAYAN LAXMAN RAUT
Address SMASH ELECTRICALS . PLOT NO.C-113 , MIDC , WALUJ , AURANGABAD , 19-Maharashtra , 91-India . 431136
Status Individual

Form Number ITR-3
e-Filing Acknowledgement Number 630230841101022

Filed u/s 139(1) Return filed on or before due date

		1	0
Current Year business loss, if any			
Taxable Income and Tax details	Total Income		12,53,000
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	12,53,000
	Net tax payable	4	1,95,937
	Interest and Fee Payable	5	12,914
	Total tax, interest and Fee payable	6	2,08,851
	Taxes Paid	7	2,08,851
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Dividend Tax Payable	9	0
	Interest Payable	10	0
Distribution Tax details	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
Accreted Income & Tax Detail	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

This return has been digitally signed by NARAYAN LAXMAN RAUT in the capacity of Self having PAN AHQPR6358F from IP address 60.254.60.72 on 10-Oct-2022

DSC SI. No. & Issuer 4464546 & 2924635715119729522CN=SafeScript sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

System Generated

Barcode/QR Code



AHQPR6358F0363023084110102285BEAD1774E527026322BCC9AF237E9802B8CD1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NARAYAN LAXMAN RAUT

SMASH ELECTRICALS
PLOT NO.C-113
MIDC
WALUJ
AURANGABAD - 431136
Maharashtra

Prev. Yr : 01/04/2021 To 31/03/2022
A.Y. : 2022-2023
Status : Individual - Male
Resi. Status : Resident
PAN/GIR : AHQPR6358F
Ward :
Date of Birth : 30/06/1981
Method of Acc.: Mercantile
Due Date : 31/10/2022
Mobile No : 9325147815
Aadhar No. : 758091196417
Form 3CD Ack No: 567648470290922

COMPUTATION OF TOTAL INCOME

Particulars	Rs.	Rs.	Rs.
INCOME FROM PROFIT/GAINS OF BUSINESS/PROFESSION			
Income from Firms/AOP			
1. SMASH MULTI SERVICES			
(PAN: ADAPS4448K			
Share(Profit:Loss:Remu.): 30:30:30			
Capital Balance :)			
Profit - Exempt u/s 10 (2A)	0		
Remuneration	0		
Interest	0		0

Income from Business/Profession			
1. SMASH ELECTRICALS			
Net Profit (Loss)		1312589	
Add :Disallowable and /Items Considered			
Seperately			
Depreciation (considered			
seperately)	56609		
Amounts disallowable under			
section 37	719	57328	
Less :Allowable and /Items Considered			
Seperately			
Depreciation	56610	-56610	1313307

			1313307
2. INCOME FROM OTHER SOURCES			
Bank Int./Int. on Saving bank accounts (As Per Annexure)			4061

			4061
Gross Total Income			-----
DEDUCTION UNDER CHAPTER VIA			1317368

Life Insurance Premium	60304	
Deduction u/s 80C (Rs. 60304 restricted to		-60304
u/s 80TTA Deduction in respect of interest on deposits in savings account Rs. 4061	4061	-4061
TOTAL INCOME		1253000
TAX ON TOTAL INCOME		188401
Tax Payable		188401
Education Cess @ 4%		7536
Tax Payable + EDUCATION CESS		195937
Less : Tax Deducted at Source		
- u/s 194C, 27 Certificate(s)	76726	
- u/s 194JB, 1 Certificate(s)	120	
- u/s 194N, 1 Certificate(s)	11800	
- u/s 194Q, 1 Certificate(s)	25	-88671
Add : Interest		
u/s 234 B Rs. 107200 x 7 x 1%	7504	
u/s 234 C(I) Rs. 16000 x 3 x 1%	480	
u/s 234 C(II) Rs. 48200 x 3 x 1%	1446	
u/s 234 C(III) Rs. 80400 x 3 x 1%	2412	
u/s 234 C(IV) Rs. 107200 x 1 x 1%	1072	
	5410	12914
		120180
Less : Self Assessment Tax		
- 08/10/2022; Drawn On : IDBI BANK JALNA RD.AURANGABAD; Paid Into : IDBI BANK(6910333), Sr. No. : 53934	120180	-120180
Net Tax + Interest Payable		NIL

**WORKING OF DEPRECIATION U/S 32 FOR
SMASH ELECTRICALS**

Particular	Depn %	Openin g	Add:U se>= Days	Add:Us e< Days	Deduct n	Balance	Dep./ Addl. Dep.	Closing WDV	P/L u/s50
Plant and Machinery : Any plant and Machinery E...	15	306724	0	0	0	306724	46009	260715	0
Furniture: Any Furniture & Fitting (Including E...	10	8465	0	0	0	8465	847	7618	0
Plant and Machinery: Computers Including Softwa...	40	24385	0	0	0	24385	9754	14631	0

NAME : NARAYAN LAXMAN RAUT (AHQPR6358F)

A.Y. : 2022-2023

Total	339574	0	0	0	339574	56610	282964	0
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INCOME FROM OTHER SOURCES

Particulars	Units/Dep	Invest	Earnings	Net
Bank Interest/Interest on saving bank accounts				
INTEREST ON SAVING ACCOUNT			4061	0
Total - Bank Interest/Interest on saving bank accounts			4061	0

Details of Tax Credits

AY	Tax Cr. Available	Tax Cr. Availed	Balance C/f
Total	0	0	0

TAX DEDUCTED AT SOURCE

Self

Details	TAN	Section	Head of Income	Income	TDS Deducted/ TDS Balance	TDS Claimed	TDS Claimed by Spouse/others	TDS C/F
ACEY ENGINEERING PRIVATE LIMITED	NSKA07955D	194C	BP	203142	2034	2034	0	0
AURANGABAD AUTO ANCILLARY PRIVATE LIMITED	NSKA02608E	194C	BP	276809	2768	2768	0	0
AURANGABAD AUTO ENGG PRIVATE LIMITED	NSKA03021E	194C	BP	50300	503	503	0	0
CHANDRA POLYPLAST PRIVATE LIMITED	NSKC00820B	194C	BP	159131	1591	1591	0	0
D P AUTO PARTS PRIVATE LIMITED	NSKD01751B	194C	BP	13841	139	139	0	0
DARSHAN PLASTICS -M/S.	NSKD01601F	194C	BP	24864	246	246	0	0
DHRUVTARA WIRETECH PRIVATE LIMITED	NSKD04033B	194C	BP	45846	458	458	0	0
ENDURANCE TECHNOLOGIES LIMITED	NSKE00384G	194C	BP	1358183	13585	13585	0	0
FRESH N NATURAL DAIRY FARMS PRIVATE LIMITED	PNEF01957E	194C	BP	182450	1825	1825	0	0
KIRDAK AUTOCOM PRIVATE LIMITED	NSKK02265E	194C	BP	71860	720	720	0	0
MEGHA ELECTRICAL SERVICES	NSKM10209D	194C	BP	10300	103	103	0	0
MINDA CORPORATION LIMITED	PNEM15017C	194Q		25000	25	25	0	0
MINDA CORPORATION LIMITED	PNEM15017C	194C	BP	75050	759	759	0	0
NAGESH KISAN DHOBE	NSKN05489B	194C	BP	54086	541	541	0	0
RADIANT INDUS CHEM PRIVATE LIMITED	NSKR01798G	194C	BP	118108	2362	2362	0	0
RAYMOND CONSUMER CARE LIMITED	PNER23260G	194C	BP	45408	454	454	0	0
SANDEEP PANDURANG ABHANG	NSKS08598C	194C	BP	104594	1046	1046	0	0

NAME : NARAYAN LAXMAN RAUT (AHQPR6358F)

A.Y. : 2022-2023

SANGKAJ AUTO COMPONENTS PRIVATE LIMITED	NSKS14889A	194C	BP	740635	7412	7412	0	
SANGKAJ BRIGHT WIRES PRIVATE LIMITED	NSKS06219D	194C	BP	12344	247	247	0	0
SANGKAJ ENGINEERING PRIVATE LIMITED	NSKS14453F	194C	BP	94289	943	943	0	0
SANGKAJ INDUSTRIES PRIVATE LIMITED	NSKS16685E	194C	BP	16965	170	170	0	0
SHARDA PRECISION PRIVATE LIMITED	NSKS08879D	194C	BP	53597	536	536	0	0
SHUBHRA PLASTICS PRIVATE LIMITED	NSKS06868B	194C	BP	99950	1999	1999	0	0
SIGMA ENGINEERS	NSKS07323B	194C	BP	45161	452	452	0	0
SUDARSHAN ELECTROMECH	NSKS20825A	194C	BP	1003161	10032	10032	0	0
SUDARSSHAN PLASTIBLENDS PRIVATE LIMITED	NSKS21708B	194JB	BP	1200	120	120	0	0
SUDARSSHAN PLASTIBLENDS PRIVATE LIMITED	NSKS21708B	194C	BP	144581	1446	1446	0	0
VARSA PLASTIC INDUSTRIES PVT LTD -M/S.	NSKV01086B	194C	BP	1101694	22033	22033	0	0
VORA ASSOCIATES	NSKV01817E	194C	BP	116516	2322	2322	0	0
YES BANK LIMITED	MUMY02084F	194N		590000	11800	11800	0	0
Total				6839065	88671	88671	0	0

List of Documents/Statements attached with this
Return

- 1) TDS Certificates 30 nos.
- 2) Self Assessment Challans 1 nos.

NARAYAN LAXMAN RAUT

TAX AUDIT REPORT

Financial Year 2021-2022

Assessment Year 2022-2023



Prepared by:- SANTOSH K PATNI

Address & Contact Details :-

OFFICE NO 1 AND 2 SHREE YASH PLAZA OPP
HPCL OFFICE BEHIND LOKMAT TOWN CENTRE
CIDCO AURANGABAD
AURANGABAD
Maharashtra
431003

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

1. We have examined the balance sheet as on 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

Name : NARAYAN LAXMAN RAUT

Address : SMASH ELECTRICALS PLOT NO.C-113 AURANGABAD
AURANGABAD

City : AURANGABAD

State : Maharashtra

Pincode : 431136

PAN : AHQPR6358F

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:

These financial statements are the responsibility of the Proprietor of the Concern. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 of material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. And audit also includes, assessing the accounting principals used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements, we believe that our audit provides reasonable basis for our opinion As Per Notes Attached To And Forming Part Of Accounts

(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 purpose 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, 2022
; and

(ii) in the case of the Profit and loss account of the Profit of 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 Observation/Qualification, if any:

S/n	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	Day to day stock records are not maintained which is stated to be on account of nature of business
2	Records necessary to verify personal nature of expenses not maintained by the assessee.	Element of personal expenditure if any included in mobile & telephone expenses, Travelling & Conveyance, Office Expenses, Vehicle Expenses is in verifiable
3	Prior period expenses are not ascertainable from books of account.	Normal under or over accruals are not considered. Further in accordance with the method of accounting followed by the assessee any item which although relates to any earlier years materialized or crystallized during the year or arose out of an event during the year has been considered as income or expenditure of the year..



Handwritten signature/initials

S/n	Qualification Type	Observations/Qualifications
4	Records produced for verification of payments through account payee cheque were not sufficient	In respect of payments by cheque/draft for the expenses covered under this clause. We have to state that it is not possible for us to verify whether The payments In excess of Rs.10000 and Rs 35000 in case of transportation have been made otherwise than by account payee cheque /bank draft since the necessary evidence is not in possession of the assessee. However the assessee has certified that all such payments relating to expenditure covered by 40A(3) (3A) of the act read with rule 6DD were made either by account payee cheques drawn on a bank or by account payee bank drafts
5	Others	The identification of the specified persons covered u/s 40A(2b) is made by assessee on which we have relied.
6	Others	We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of Tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the auditing standard generally accepted in India which includes Test checks and the concept of Materiality such audit procedure did not reveal any material non compliance with the provisions of chapter XVII-B
7	Others	Particulars are not furnished in respect of (a) amounts received from customer whether as advance or similar receipts as they are not treated as loans or deposits and (b) amount refunded in full or part to the customers either on cancellation of order or of excess amounts.3)The payments are accepted/made by cheques but it is not possible for us to verify whether the same has been made by crossed cheques as the necessary evidence is not in possession of the assessee,
8	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.



Santosh K Patni
 *** (Signature and stamp/seal of the signatory)

Place : AURANGABAD

Date : 29/09/2022

Date of Signing Report : 29/09/2022

Name : SANTOSH K PATNI
 Membership No : 100284

FRN (Firm Registration No) : 120832W

Address : OFFICE NO 1 AND 2 SHREE YASH PLAZA
 OPP HPCL OFFICE BEHIND LOKMAT TOWN
 CENTRE CIDCO AURANGABAD
 AURANGABAD AURANGABAD

City : AURANGABAD Pincode : 431003

State : Maharashtra

UDIN NO: 22100284AWLZVJ6876

[Handwritten signature]

FORM NO. 3 CD

[See rule 6 G (2)]

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

1. Name of the Assessee **NARAYAN LAXMAN RAUT**
2. Address of the Assessee **SMASH ELECTRICALS , PLOT NO.C-113**
AURANGABAD , Maharashtra , 431136, AURANGABAD, AURANGABAD
3. Permanent Account Number **AHQPR6358F**
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* **Yes**

S/n	Type	State	Other Indirect Tax / Duty	Registration /Identification Number
1	Goods and Services Tax	Maharashtra		27AHQPR6358F1ZP

5. Status **Individual**
6. Previous Year From **01/04/2021** To **31/03/2022**
7. Assessment Year **2022-2023**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted

S/n	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

- 8a. Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD * **No**
- Section under which option exercised **Select**

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 member are indeterminate or unknown?

S/n	Name	Profit Sharing Ratio (%)
1	--- N.A ---	

- (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.

S/n	Date of Change	Name of Partner / Member	Type of change	Old Profit sharing ratio	New profit Sharing Ratio	Remarks
1			--- N.A ---			

- 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)

**29 SEP 2022**

S/n	Sector	Sub Sector	Code
1	WHOLESALE AND RFTAIL TRADE	Retail sale of other products n.e.c	09028
2	OTHER SERVICES	Other services n.e.c.	21008

(b) If there is any change in the nature of Business or Profession, the particulars of such change

S/n	Business	Sector	Sub Sector	Code
1		--- N.A ---		

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. Yes

S/n	Books Prescribed
1	CASH BOOK
2	BANK BOOK
3	JOURNAL REGISTER
4	LEDGERS
5	EXPENSE REGISTER
6	PURCHASE REGISTER
7	SALES REGISTER
8	PURCHASE REGISTER

(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.)

S/n	Book Maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL	PLOT NO C. 113	MIDC WALUJ	AURANGABAD	Maharashtra	431136
2	CASH BOOK	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136
3	BANK BOOK	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136
4	JOURNAL REGISTER	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431135
5	LEDGERS	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136
6	EXPENSE REGISTER	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136
7	PURCHASE REGISTER	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136
8	SALES REGISTER	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136
9	PURCHASE REGISTER	SMASH ELECTRICALS	PLOT NO.C-113,	AURANGABAD	Maharashtra	431136

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

S/n	Books Examined
1	CASH BOOK
2	BANK BOOK
3	JOURNAL REGISTER
	LEDGERS
	EXPENSE REGISTER



6 PURCHASE REGISTER

7 SALES REGISTER

8 PURCHASE REGISTER

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BE, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) No

S/n	Section	Details	Amount (Rs.)
1	--- N.A ---		

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

(b) Whether there has 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.

S/n	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
1	--- N.A ---		

(d) Whether any adjustment is required to be made to the profit 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

S/n	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
1	--- N.A ---			
Total:		0	0	0

(f) Disclosure as per ICDS.

S/n	Particulars	Disclosure
1	ICDS I-Accounting Policies	The mercantile method of accounting is generally followed in preparing financial statements and income and expenditure other than items with significant uncertainties are recognized on actual basis.
2	ICDS II-Valuation of Inventories	Inventory consisting of Raw Material is valued at actual cost or market value whichever is lower & WIP is valued at Cost of Raw Material plus Expenses incurred up to the stage of completion, the method of valuation for Raw Material being on FIFO.
3	ICDS III-Construction Contracts	As the assessee is engaged in the business of Retail Trading in Electrical Goods & Jobwork disclosure under this standard is not required.
4	ICDS IV-Revenue Recognition	Revenue in case of sales is recognized at the time of delivery of goods and revenue in case of services is recognized on completion of service.
5	ICDS V-Tangible Fixed Assets	Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost includes all expenses incurred to bring the asset to its present location and condition.
6	ICDS VII-Governments Grants	Not Applicable.
7	ICDS IX-Borrowing Costs	Costs directly attributable to the acquisition, construction or production of qualifying assets are capitalized. Qualifying asset is one that necessarily takes substantial period of time to get ready for use. Other borrowing costs are charged to p&l



29 SEP 2022

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8 ICDS X-Provisions, Contingent Liabilities and Contingent Assets

Provision is recognized when the company has obligations as a result of past events and it is probable that an outflow will be required to settle the obligation in respect of which a reliable estimate can be made. liabilities are disclosed in the notes.

14 (a) Method of valuation of closing stock employed in the previous year. Lower of Cost or Market Rate

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish No

S/n	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
1	--- N.A ---		

15. Give the following particulars of the capital asset converted into stock-in-trade :-

S/n	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in-trade
	(a)	(b)	(c)	(d)
1		--- Nil ---		

16. Amount not credited to Profit and loss account being -

(a) The items falling within in the scope of section 28 :-

S/n	Description	Amount (Rs)
1	--- Nil ---	

(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

S/n	Description	Other Details	Amount (Rs.)
1	--- Nil ---		

(c) Escalation claims accepted during the previous year :-

S/n	Description	Amount (Rs.)
1	--- Nil ---	

(d) Any other item of income :-

S/n	Description	Amount (Rs.)
1	--- Nil ---	

(e) Capital receipt, if any.

S/n	Description	Amount (Rs.)
1	--- Nil ---	

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:



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S/n	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
		Address1	Address2	City or Town	State	Pincode			
1									

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 :-

S/n	Description of the Block of Assets / Class of Assets	Rate	Opening WDV/ Actual Cost (A)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Additions				Deductions (C)	Other Adjustments, if Any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year (A+B-C-D)	
						Purchase (1)	Adjustments on Accounts of							Total Value of Purchases (B)
						CENTV AT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)						
1	Furnitures & Fittings @ 10%	10	8465	0	0	8465	0	0	0	0	0	0	846	7619
2	Plant & Machinery @ 15%	15	306728	0	0	306728	0	0	0	0	0	0	46009	260719
3	Plant & Machinery @ 40%	40	24386	0	0	24386	0	0	0	0	0	0	9754	14832
Total			339879	0	0	339879	0	0	0	0	0	0	56609	282970

19. Amounts admissible under section 33AB, 33ABA, 33AC, 35, 35ABA, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35DD, 35DDA, 35E

S/n	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.
1		---	Nil

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)].

S/n	Description	Amount (Rs)
1	---	Nil

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



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S/n	Nature of Fund	Sum Received from Employees	Due Date for Payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
-----	----------------	-----------------------------------	----------------------------	---------------------------	--

1

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

1. Capital expenditure

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

2. Personal expenditure

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

4. Expenditure incurred at clubs being entrance fees and subscriptions

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	INTEREST ON TDS	719

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

Amounts inadmissible under section 40(a):-



29 SEP 2022

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(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

S/n	Date of payment	Amount of payment	Nature of payment	Name of the Payee	PAN of the Payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
1				---	Nil				

(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)

S/n	Date of payment	Amount of payment	Nature of payment	Name of the Payee	PAN of the Payee	Address Line 1	Address Line 2	City or Town	Pincode	Amount of tax deducted
1				---	Nil					

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

(A) Details of payment on which tax is not deducted:

S/n	Date of payment	Amount of payment	Nature of payment	Name of the Payee	PAN of the Payee	Address Line 1	Address Line 2	City or Town	Pincode
1				---	Nil				

(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.

S/n	Date of payment	Amount of payment	Nature of payment	Name of the Payee	PAN of the Payee	Address Line 1	Address Line 2	City or Town	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
1				---	Nil						

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

(A) Details of payment on which levy is not deducted:

S/n	Date of payment	Amount of payment	Nature of payment	Name of the Payee	PAN of the Payee	Address Line 1	Address Line 2	City or Town	Pincode
1				---	Nil				

(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.

S/n	Date of payment	Amount of payment	Nature of payment	Name of the Payee	PAN of the Payee	Address Line 1	Address Line 2	City or Town	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
1				---	Nil						

(iv) fringe benefit tax under sub-clause (ic) 0

(v) wealth tax under sub-clause (ia) 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)

S/n	Date of payment	Amount of payment	Name of the Payee	PAN of the Payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
1				---	Nil			

(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;



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S/n	Particulars	Section	Amount debited --- Nil ---	Amount admissible	Amount inadmissible	Remarks
-----	-------------	---------	-------------------------------	----------------------	------------------------	---------

(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. If not, please furnish the details:

Yes

S/n	Date of payment	Nature of Payment	Amount	Name of the payee	PAN of the payee
1			--- N.A ---		

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);

Yes

S/n	Date of payment	Nature of Payment	Amount	Name of the payee	PAN of the payee
1			--- N.A ---		

(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;

S/n	Nature Of Liability	Amount (Rs.)
1	--- Nil ---	

(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;

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

(i) Amount inadmissible under the proviso to section 36(1)(iii).

0

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

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

S/n	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made (Amount)
1		--- Nil ---			

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

S/n	Section	Description	Amount (Rs.)
1		--- Nil ---	

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

S/n	Name of person	Amount of income	Section	Description of Transaction	Computation if any
			--- Nil ---		



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26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which:-

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was

(a) paid during the previous year;

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(b) not paid during the previous year;

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(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);

S/n	Section	Nature of liability	Amount (Rs.)
1	Sec 43B(a) -tax , duty,cess,fee etc	GST	196134

(b) not paid on or before the aforesaid date.

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(State whether sales 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 the profit and loss account and treatment of outstanding Central Value Added Tax credits / Input Tax Credit (ITC) in the accounts. No

S/n	CENVAT / ITC	Amount (Rs.)	Treatment in Profit and loss Accounts
1	Opening Balance	--- Nil ---	0
2	Credit Availed	0	0
3	Credit Utilized	0	0
4	Closing/Outstanding Balance	0	0

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

S/n	Type	Particulars	Amount (Rs.)	Prior period to which it relates (Year in yyyy-yy format)
1		--- Nil ---		

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), if yes, please furnish the details of the same

S/n	Name of the person from which shares received	PAN of the person, 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
			--- N.A ---				



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29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same

S/n	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares
1	--- N.A. ---				

29.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? (Yes \ No)

No

29.A (b) If yes, Please furnish the following details:

S/n	Nature of income	Amount
1	--- N.A. ---	

29.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? (Yes \ No)

No

29.B (b) If yes, Please furnish the following details:

S/n	Nature of income	Amount (in Rs.)
1	--- N.A. ---	

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

S/n	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	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
1	--- Nil ---												

30 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

30 A(b). If yes, Please furnish the following details:

S/n	Under Which clause of sub-section(1) of section 92CE primary adjustment is made 2	Amount (in Rs.) 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	If yes whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
1	--- N. A. ---					

30 B(a). Whether the assessee has incurred expenditure during the previous year by way of interest or of simila nature exceeding one crore rupees as referred to in sub section (1) of section 94B

No

30 B(b). If yes, Please furnish the following details:

S/n	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
--- N. A. ---							



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30 C(a). Whether the assessee has entered into impermissible avoidance arrangement, as referred to in section 96, during the previous year.

No

C(b). If yes, Please furnish the following details:

S/n	Nature of the impermissible avoidance arrangement	Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
1	--- N. A. ---		

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 :-

S/n	Name of the lender or depositor	Address of the lender or depositor	PAN (if available with the assessee) of the lender or depositor	Aadhaar Number (if available)	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	--- Nil ---								

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

S/n	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 (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.
1	--- Nil ---						

Note :

31 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

S/n	Nature of the payer	Address of the payer	Permanent Account Number (if available with the assessee of the payer)	Aadhaar Number (if available)	Nature of the Transaction	Amount of receipt	Date of receipt
1	--- Nil ---						

Note :

31 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 :-

S/n	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee of the payer)	Aadhaar Number (if available)	Amount of receipt
--- Nil ---					



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31 b(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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

S/n	Nature of the payee	Address of the payee	Perment Account Number (if available with the assessee of the payee)	Aadhaar Number (if available)	Nature of the Transaction	Amount of Payment	Date of Payment
1			Nil				

Note :

31 b(d). Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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

S/n	Name of the payee	Address of the payee	Perment Account Number (if available with the assessee of the payee)	Aadhaar Number (if available)	Amount of Payment
1			Nil		

Note :

(c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year

S/n	Name of the payee	Address of the payee	PAN(if available with the assessee) of the payee	Aadhaar Number (if available)	Amount of the 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.
1				Nil				

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.)

(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.—

S/n	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee)of the payer	Aadhaar Number (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
1			Nil		

(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.—



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S/n	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number (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
1		--- Nil ---			

Note :

32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

S/n	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA/115BAC/115BAD --- Nil ---	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remark
						Amount	Order U/S & Date	
1								

(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. NA

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. No

If yes, please furnish the details of the same.

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. No

If yes, please furnish the details of the same.

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. NA

If yes, please furnish the details of the same.

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

S/n	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.	
1	80C		60304
2	80TTA		4061

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: Yes



S/n	Tax deduction and collect on Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column(3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	NSKN05665C	194C	Payments to contractors	2398569	2229800	2229800	22298	0	0	0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected within the prescribed time If Yes, Please furnish the details: Yes

S/n	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	If not, Please furnish list of details/transactions which are not reported
1	NSKN05665C	Form 26Q	31/05/2022	25/05/2022	No	TDS Of Rs 2000/- on Contract Receipt of Rs 200000/-

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) if yes, please furnish: Yes

S/n	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
		Amount	Date of Payment
1	NSKN05665C	200	200 28/09/2022

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

S/n	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/ excess, if any
1				--- N.A ---			

(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:

S/n	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
1					--- N.A ---					

(B) Finished products :

S/n	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
1					--- N.A ---			

(C) By-products



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S/n	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1				NA				

36 A(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

36 A(b). If yes, Please furnish the following details:

S/n	Amount received (in Rs.)	Date of receipt
1	Nil	

37. Whether any cost audit was carried out ?

NA

If yes, 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 ?

NA

If yes, 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. ?

NA

If yes, 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:

S/n	Particulars	Previous Year			Preceding previous Year		
1	Total Turnover of the assessee	0	19312233	0	0	11663707	0
2	Gross Profit / Turnover	3543246	19312233	18.35	2302251	11663707	19.74
3	Net Profit / Turnover	1312589	19312233	6.8	670194	11663707	5.75
4	Stock-in-Trade / Turnover	495200	19312233	2.56	472300	11663707	4.05
5	Material consumed / Finished goods produced	0	0	0	0	0	0

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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.

S/n	Financial year to which demand/refund relates to	Name of other Tax law	State	Other Indirect Tax/duty	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
1				Nil				

42 (a) Whether the assessee is required to furnish statemnt in Form No.61 or Form No.61A or Form No.61B?

No

(b) If yes, Please furnish the following details:



29 SEP 2022

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S/n	Income Tax Department Reporting Entity Identification Number	Type of Form	Due Date for furnishing	Due Date if furnished	Whether the Form contains information about all details / furnished transactions which are required to be reported	If not, please furnish list of the details / transactions which are not reported
-----	--	--------------	-------------------------	-----------------------	--	--

1

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

43 (b) If yes, Please furnish the following details:

S/n	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
1		--- Nil ---		

43 (c) If Not Due, Please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST Select

S/n	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 filling under composition schema	Relating to other registered entities	Total Payment to registered entities	
1						



Santosh K Patni

Place : AURANGABAD

Date : 29/09/2022

Name : SANTOSH K PATNI

Membership Number : 100284

FRN (Firm Registration No.) : 120832W

Address : OFFICE NO 1 AND 2 SHREE YASH PLAZA OPP HPCL OFFICE BEHIND LOKMAT TOWN CENTRE CIDCO AURANGABAD AURANGABAD Maharashtra 431003 AURANGABAD AURANGABAD

UDIN No : 22100284AWLZVJ6876

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Annexure (A)

18. STATEMENT OF ADDITIONS DETAILS

S/n	Description of the Block of Assets/ Class of Assets	Rate	Date of Purchase	Date put of use	Amount	Adjustment on Account of CENVAT	Adjustment on Account of Exchange Rate Change	Adjustment on Account of Subsidy Grant	Total Amount
1									
Total					0	0	0	0	0

18. STATEMENT OF DEDUCTION

S/n	Description of the Block of Assets/ Class of Assets	Rate	Date of sale	Amount
1				
Total				0



29 SEP 2022

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M/S SMASH ELECTRICALS
 PROP. NARAYAN LAXMAN RAUT
 PLOT NO:-C-113 MIDC WALUJ
 AURANGABAD

BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital A/c		Fixed Assets	
Op. Balance	4612065.95	Furniture:-	
Add:- Net Profit	1312589.43	Opening Balance	8465.00
Add:- Interest on Saving Account	4061.00	Less:Depreciation @ 10%	846.00
	5928716.38		7619.00
Less:- Drawing	486598.74	Tools & Machinery:-	
Less:- Tax Deducted at Source	88671.00	Opening Balance	4102.00
Less: LIC	60304.00	Less:Depreciation @ 15%	615.00
Less:Self assessment tax	9700.00		3487.00
	5283442.64	Motorcycle	
Sundry Creditors	6647601.77	Opening Balance	8917.00
(As per Schedule A)		Less:Depreciation @ 15%	1337.00
Provisions			7580.00
Wages	330730.00	Computer	
Goods and Service Tax	196134.00	Opening Balance	1.00
Smash Electrical Services	121301.49	Less:Depreciation @ 40%	-
Accountwriting Charges	25000.00		1.00
TDS Payable (Contractor)	22298.00	Ape Rickshaw	
Patni and Patni	19235.00	Opening Balance	20611.00
Professional Fees	5000.00	Less:Depreciation @ 15%	3092.00
			17519.00
		Activa	
		Opening Balance	10408.00
		Less:Depreciation @15%	1561.00
			8847.00
		Tally Software	
		Opening Balance	317.00
		Less:Depreciation @40%	127.00
			190.00
		Car	
		Opening Balance	202676.00
		Less:Depreciation @15%	30402.00
			172274.00
		Jupitor	
		Opening Balance	60014.00
		Less:Depreciation @15%	9002.00
			51012.00
		Laptop	
		Opening Balance	24067.83
		Less:Depreciation @40%	9627.00
			14440.83
		Investments & Deposit	
		Construction of House	461000.00
		Capital With Smash Group of Industries	350000.00
		Plot at MIDC RH 82	261000.00
		Capital with Smash Multi Services	41731.19
		Sudhabhaya Chits Fund	13500.00
		NSC	755.00
			10277021.39
		Sundry Debtors	
		(As per Schedule B)	
		GST Tax Receivable	56575.41
		Pavan Patni (Tax Payment)	17000.00
		Loans & Advances	
		Dattatray Raut	60000.00
		Sandeep Balasaheb Patil	25000.00
			495200.00
		Closing Stock	
		Cash and Bank Balance	
		Cash In hand	52125.92
		Yes Bank Current Account	256116.07
		Yes Bank Saving Account	748.09
Notes on Accounts (As per Schedule C)		Notes on Accounts (As per Schedule C)	
Total:-	12650742.90	Total	12650742.90

AS PER OUR REPORT OF EVEN DATE
 FOR PATNI & PATNI
 CHARTERED ACCOUNTANTS
 FRN NO 120832W

SANTOSH K.PATNI
 PARTNER
 M.NO.100284

UDIN: 22100284AWLZVJ6876
 DATE: 29.09.2022
 PLACE: AURANGABAD.



FOR M/S SMASH ELECTRICALS

PROPRIETOR

M/S SMASH ELECTRICALS
PROP. NARAYAN LAXMAN RAUT
PLOT NO:-C-113 MIDC WALUJ
AURANGABAD

TRADING ,PROFIT & LOSS A/C FOR THE YEAR ENDED 31.03.2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	472300.00	By Sales and Services	19312232.65
To Purchases	11667774.20	By Closing Stock	495200.00
To Job Work Charges	1761500.00		
To Wages	2362612.00		
	3543246.45		
To Gross Profit	19807432.65		19807432.65
	745233.00	By Gross Profit	3543246.45
To Salary	651113.25		
To Travelling & Conveyence	173350.00		
To Staff & Labour Welfare	164812.00		
To Insurance	108410.12		
To Bad Debts ,Discount & Misc a/c write off	83712.00		
To Office Expenses	78500.00		
To Vehicle Repair & Maintaince	56609.00		
To Depreciation	38500.00		
To Rent	30000.00		
To Professional Fees	25800.00		
To Printing & Stationery	25000.00		
To Account Writing Charges	25000.00		
To Audit Fees	12500.00		
To Telephone Expenses	8098.65		
To Bank Charges & Commission	2500.00		
To Professional Tax	800.00		
To GST Late Fees	719.00		
To Interest on TDS	1312589.43		
To Net Profit	3543246.45		
Total	3543246.45	Total	3543246.45

AS PER OUR REPORT OF EVEN DATE
FOR PATNI & PATNI
CHARTERED ACCOUNTANTS
FRN NO 120832W

Santosh K. Patni
SANTOSH K.PATNI
PARTNER
M.NO.100284



UDIN: 22100284AWLZVJ6876
DATE : 29.09.2022
PLACE : AURANGABAD.

FOR M/S SMASH ELECTRICALS

Narayan Laxman Raut
PROPRIETOR

SMASH ELECTRICALS
PLOT NO:-C-113 MIDC WALUJ
AURANGABAD
PROPRIETOR:-NARAYAN LAXMAN RAUT

SCHEDULE TO BALANCE SHEET
SCHEDULE A: SUNDRY CREDITORS AS ON 31.03.2022

Sr No	Particulars	Amount
		1084632.00
1	NR ELECTRICALS	974745.11
2	SMASH TRADING COMPANY CR	846999.00
3	NITIN AMBADAS GAVLE	791910.00
4	ASHOK POPATRAO BODHARE	652143.00
5	SANTOSH GANGADHAR MOGAL	365245.00
6	S N ELECTRICALS	298341.00
7	SUDARSHAN ELECTROMECH	207367.36
8	SMASH ELECTRICAL SERVICES	169678.56
9	OM SAI ENTERPRISES	155524.00
10	SMASH MULTI SERVICES	133715.00
11	PAWAN MULTI SRRVICES CR	119566.00
12	MEGHA ENGINEERING	116494.25
13	OM ELECTRICALS	78409.00
14	SMASH MOTOR REWINDING WORKS	72856.08
15	AMBIKA ENTERPRISES	70466.86
16	MEGHA INDUSTRIAL ELECTRONICS (CR.)	65200.00
17	NATIONAL HIRING	60497.00
18	MALPANI STEELS	57941.02
19	SS TRADING COMPANY	46150.00
20	GANGA BATTERIES	44739.00
21	PARTH ELECTRICAL SERVICES (PUR)	39933.40
22	SHREE SAI ENTERPRISES	36080.00
23	N G ISKANDE POWER SOLUTIONS	22123.00
24	SHIVAM ELECTRICALS	19040.00
25	Venkatesha Electrical & Enterprises	17600.00
26	MAHALAXMI STEEL TRADERS	12523.00
27	Multilite	11220.63
28	BELA INDUSTRIES	11151.00
29	MEGHA ENTERPRISES	10953.00
30	MAHAVIR CABLE	8648.00
31	Darshan Enterprises	7788.00
32	LAXMI ELECTRICAL & ENGINEERS	7788.00
33	SMASH CRANE SERVICES	6393.00
34	SMASH GROUP OF INDUSTRIES	6135.00
35	SUMIT ELECTRICAL & MOTOR REWINDING WORKS	5180.00
36	VISHAL ENTERPRISES	4130.00
37	BUSH ELECTRICALS & ENGINEERS	3531.00
38	BHARTI AIRTEL LTD	2679.00
39	KANCHAN ENGINEERING	1950.00
40	Chaitanya Electrical	1850.00
41	Shree Ganesh Tyres	625.00
42	GIRDHAR ELECTRONICS SERVICES	6649940.27
	LESS: DR BALANCE	2338.50
1	VIMAL ELECTRICALS	
		6647601.77
	TOTAL	

FOR M/S SMASH ELECTRICALS


 PROPRIETOR



29 SEP 2022

M/S SMASH ELECTRICALS

PROP. NARAYAN LAXMAN RAUT

PLOT NO.-C-113 MIDC WALUJ

AURANGABAD

SCHEDULE TO BALANCE SHEET

SCHEDULE A: SUNDRY DEBTORS 31.03.2022

Sr No	Particulars	Amount
1	AARPIKA ENGINEERING PVT LTD.	24306.92
2	SANGKAJ AUTO COMPONENTS PRIVATE LIMITED	756428.69
3	MITALI ENTERPRISES	542842.39
4	DEEP ENGINEERING	451597.00
5	G.R ENGINEERING INDUSTRIES	407902.05
6	PERFECT DYNAMICS AUTO PVT LTD	363440.00
7	LAPL AUTOMOTIVE PVT LTD.	353297.05
8	ENDURANCE TECHNOLOGIES LIMITED	306370.83
9	SADGURU FIRE SERVICES	279590.00
10	TRANSDUCT PVT LTD	267361.00
11	SMASH ELECTRICAL SERVICES DR	251446.00
12	POOJA CONSTRUCTION	205466.00
13	SANJEEV AUTO PARTS MANUFACTURER PVT LTD.	203374.52
14	PROCAM LOGISTICS PVT LTD	195445.00
15	PHRONESIZ MARKETING VENTURES PVT LTD	188282.00
16	LADDHA RUBBER INDUSTRIES PVT LTD	164058.63
17	MAYUR INDUSTRIES	161070.00
18	TOOL TECH TOOLINGS	154028.82
19	MEGHA INDUSTRIAL ELECTRONICS	143565.40
20	MEGHA ELECTROMECH	136101.00
21	MEGHA ELECTRICAL SERVICES	135202.36
22	BALAJI ENGINEERING	134289.00
23	YOGESHWARI UDYOG	129010.70
24	NAVED ENTERPRISES	123535.00
25	ENDURANCE TECHNOLOGIES LIMITED (EXPORT W/11)	119345.42
26	SUDARSHAN PLASTIBLENDS PVT LTD	116796.00
27	SHUBHRA PLASTICS PVT LTD	116001.00
28	YOGESHWARI INDUSTRIES	114057.24
29	OSBORN LIPPERT INDIA PVT LTD.	110057.32
30	SANGKAJ ENGINEERING PVT LTD	107122.87
31	MARATHWADA STONE CRESHAR	105191.98
32	BORADE ENGINEERS	100737.00
33	CHANDRA POLY PLAST PVT LTD	91475.62
34	D.P AUTO PARTS PVT LTD	88186.06
35	VARSA PLASTIC INDUSTRIES PVT LTD (M-105/2-3-4-5)	82280.00
36	MEGHA ENGINEERING (K-255)	81371.00
37	GAMMA TECHNO PLAST	80460.00
38	BHATADE LOGILAM PVT LTD	76508.00
39	SUARSA ENTERPRISES	73246.00
40	WALSEKAR METAL PVT LTD.	69826.00
41	VARAD ENGINEERING	66805.64
42	BHAGYA COMPUTER	61473.00
43	ANANT INDUSTRIES	61459.00
44	ROYAL FIBER CONTAINER INDUSTRIES	58532.12
45	KIRDAK AUTO COM PVT LTD.	55495.04
46	DEVI STEELS	54854.00
47	A B ENGINEERING INDUSTRIES	53558.27
48	SMASH MOTOR REWINDING WORKS DR	53477.77
49	WABLE INDUSTRIES	51951.00
50	SARSWATI AUTO COMPOTENT PVT.LTD.	51289.00
51	AURANGABAD AUTO ENGINEERING PVT LTD	48772.96
52	VIJAY RUBBER MANUFACTURERS PVT LTD.	47418.60
53	SHRUTI INDUSTRIES	46567.50



29 SEP 2022

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SCHEDULE TO BALANCE SHEET
SCHEDULE A.SUNDRY DEBTORS 31.03.2022

Sr No	Particulars	Amount
54	AURANGABAD POLY CONTAINER PVT LTD	13656.76
55	DRUVTARA WIRETECH PRIVATE LIMITED	42110.66
56	CHANDRASHEEL CASTINGS PVT LTD	40580.00
57	POLY GRAN INDIA PVT LTD	40073.00
58	AIRTECH ENGINEERS	38961.98
59	SHRADDHA ENTERPRISES	36782.60
60	BHARAT INSULATION COMPANY INDIA PVT LTD	36620.00
61	MAHARASHTRA ENTERPRISES	36240.00
62	MADHU UDYOG	36161.80
63	AURANGABAD AUTO ANCILLARY PVT LTD	35477.16
64	VARSA PLASTIC INDUSTRIES PVT LTDY(VII)	35443.00
65	OM MAULI ENTERPRISES	35000.25
66	ABHIJAY AUTO PARTS PVT LTD	34836.48
67	TRUPTI OMPRAKASHI DHOCOT	34328.00
68	MANDAR FUN FOOD PVT LTD	34075.70
69	SANGKAJ BRIGHT WIRES PVT LTD	32674.93
70	SAMIAT FORGE INDIA PVT LTD	30010.00
71	XTREME SOLUTIONS	29880.00
72	SHREE RAM INDUSTRIES	29485.00
73	SACHIN ELECTRICALS & MAINTENANCE WORKS DR	29235.00
74	RIYANASONS PACKAGING PVT LTD	29091.80
75	OM SANTOSHI ENTERPRISES	28847.00
76	AARVEE ENGINEERING	28017.00
77	ARROW TOOLS PVT LTD	27636.00
78	SUYASHI PRECISION	27547.00
79	SAI ELECTRICALS	27100.00
80	OM SHRI SAI ENTERPRISES	26550.00
81	GAMMA TECHNO PLAST PVT LTD	26514.00
82	THERMOTREAT & METAL PROCESSING	24849.00
83	VISHAL PACKING INDUSTRIES	23059.00
84	ATHARVA INDUSTRIAL FORMS	22965.00
85	VARAD INDUSTRIES	22875.20
86	FEDERAL MOGUL GOETZE (INDIA) LTD	22784.68
87	RVP AGROFERT INDUSTRIES PVT LTD	22736.00
88	AURANGABAD THERMACOL & PLATE CONTAINER PVT LTD	22242.60
89	VEXXON FILMS PRIVATE LIMITED	21480.56
90	DURGESH ENGINEERING	21333.00
91	MAULI METAL INDUSTRIES PVT LTD	21073.00
92	SHRI GANESH DAL MILL	20978.00
93	MEGHA ENGINEERING DR	20364.00
94	MINDA CORPORATION LIMITED	20322.58
95	SAMARTH PAPER MACHINE PVT LTD	19995.90
96	VIMAL ELECTRICALS DR	19709.00
97	CHETAK PLASTO ELECTRICAL PVT LTD	18594.10
98	MMC HARDMETAL INDIA PVT LTD	17228.00
99	PADMAKAR LAXMAN DANDE	17050.78
100	S N ELECTRICAL	16983.00
101	K C PRECISION	15846.00
102	B J ENTERPRISES	15703.00
103	WARDHAMAN PRECISION	15698.00
104	TIRUMALLA OIL REFINERY PVT LTD	15364.00
105	TRINITY MAHALASA DURGA SALES & SERVICES	15351.00
106	BHAU INDUSTREIS	15220.00
107	SANGKAJ AUTO COMPO ENGINEERING PVT LTD	14873.00
108	SYDLER ELECTRONICES PVT LTD	14749.63
109	SUDARSHAN ENGINEERING	14000.00
110	SUPREMME SWITCHGEAR & TRANSFORMER PVT LTD	13781.00
111	ANUSHRUSHTI AUTO PARTS	13646.00
112	MAKSON INDUSTRIES	13375.00
113	UNDE ANCILLARIES & TOOLINGS	13262.00



29 SEP 2022

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SCHEDULE TO BALANCE SHEET
SCHEDULE A: SUNDRY DEBTORS 31.03.2022

Sr No	Particulars	Amount
114	SAKSHI ENGINEERING	13231.40
115	LAE INDUSTRIES	12597.00
116	ACEY ENGINEERING PVT LTD	12472.00
117	TRINITY SALES & SERVICES	12100.00
118	DISHA SILK INDUSTRY	11800.00
119	MULTI LITE (DR)	11381.00
120	SAI AUTO CORFOROTON	11300.00
121	SIGMA ENGINEERS	11187.86
122	ABHIJAY ENGINEERS PVT LTD	10531.00
123	COLOUR PACK	10460.00
124	S G ENTERPRISES	10401.00
125	BALAJI JIVAN JYOT HOSPITAL	10381.00
126	KASTURI TRADING COMPANY	10253.00
127	AURANGABAD AUTO ANCILLARY PVT LTD II	10132.35
128	OM SAI ENGINEERING INDUSTRIES	9912.00
129	SURYA SPRING PVT LTD	9703.31
130	NILKAMAL LIMITED	9443.00
131	ENDURANCE TECHNOLOGIES LIMITED (KHARADI)	9440.00
132	NEW LUCKY PLASTIC TENDER	9411.00
133	VINOD ENTERPRISES	9309.00
134	SANGKAJ AUTO COMP PVT LTD	9265.00
135	INTERSENSE TECHNOLOGIES LLP	8706.00
136	SHRI GANESH ENTERPRISES	7968.80
137	RAYMOND CONSUMER CARE LIMITED	7523.60
138	EXCELSIOR ENGINEERING	7317.00
139	SHRI MARUTI INDUSTRIES	7021.00
140	SURYA AUTO INDUSTRIES	6985.00
141	PRADNYESTI ENGINEERING WORKS	6945.26
142	MICROTECK SYSTEMS	6466.00
143	SHUBHINEEL INDUSTRIES	6173.00
144	SAIKRUPA ENGINEERING WORK	5933.00
145	SYDLER PACKS L-12	5924.00
146	SUYOG PLASTIC	5716.00
147	KIRDAK AUTO COM PVT LTD. M-164	5694.00
148	KALKA ENTERPRISES	5474.00
149	SEAPERT ENGINEERS	5470.39
150	AMEYA ENGINEERING WORKS	5410.00
151	RITZEE RECYCLING PVT LTD	5356.00
152	MULTI TECHNOLOGY	5148.35
153	DNR (I) AUTOTECH PVT LTD	4944.00
154	ARUN AUTO COMPONENTS	4772.00
155	VIJAYA ENTERPRISES	4767.00
156	GANESH METEL INDUSTRIES	4626.00
157	TATTVAM INDUSTRIES PVT LTD	4283.00
158	KRUPA TECHNOLOGIES	3837.00
159	Akshada Engineering Tax Payment	3800.00
160	KALA INDUSTRIES	3792.20
161	VALMI PRODUCTS	3773.00
162	ZAMBAD GASES PVT LTD	3761.67
163	ABHIVRDHI ENGINEERING PVT LTD	3540.00
164	AURANGABAD PACKAGING	3422.00
165	D G ENTERPRISES	3103.00
166	F L B ENGINEERS	2926.00
167	AJAY INDUSTRIES	2898.00
168	GURU ELECTRICALS & ENGINEERS DR	2832.00
169	SUYASH PRECI LAB AIDS	2665.80
170	ALPHA INDUSTRIES	2452.34
171	MAA RANABAI INDUSTRIES	2419.00
172	ADESH ENGINEERING	2372.00
173	ANNU INDUSTRIES	2360.00
174	SANGKAJ STEEL PVT LTD	2306.00
175	ANAND ELECTRICALS DR	2172.00
176	MEGHA ENTERPRISES C-26	2152.00
177	MINDA INDUSTRIES LTD	2065.00
178	CHETANPURI INDUSTRIES	1924.00
179	SHIVAM ELECTRICALS DR	1534.00
180	RADIANT INDUS CHEM PVT LTD	1402.34
181	MANDAR INDUSTRIES	1327.90
182	MAX TOOLINGS	1290.00
183	VARAD INDUSTRY	1187.00
184	NATH COLD RETADERS	1121.00
185	SHIV POLYMERS	649.00
186	FABWELL ENGINEERS	434.00
187	SANTOSH INDUSTRIES	413.00
188	SHREENATH ENGINEERING	413.00
189	AJINKYA INDUSTRIES	295.00
190	COPPER TONE	295.00
	TOTAL	10277021.49



FOR M/S SMASH ELECTRICALS

PROPRIETOR

29 SEP 2022

M/S SMASH ELECTRICALS
Plot No C113 MIDC Waluj
Aurangabad

SCHEDULE TO BALANCE SHEET: SCHEDULE 'C'

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ATTACHED TO AND FORMING PART
OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

ACCOUNTING POLICIES

1) Accounting Conventions:

- The financial statements have been drawn up on historical cost convention and in accordance with generally accepted accounting principles and confirm to statutory provisions and practice prevalent in India.
- The mercantile method of accounting is generally followed in preparing financial statements and income and expenditure other than items with significant uncertainties are recognized on actual basis.

2) Investments:

Investments are stated at acquisition cost.

3) Fixed Assets & Depreciation:

- Fixed assets are stated on written down value less depreciation. Addition to fixed assets have been stated at cost of acquisition/purchase less depreciation.
- Depreciation on fixed assets is provided on the 'Written down value Method' (W.D.V.) at the rates specified in Income Tax Act, 1961 and rules framed there under from time to time.

4) Inventory / Closing stock :

1. Inventory consisting of Raw Material is valued at actual cost or market value whichever is lower on FIFO basis
2. Inventories are considered as verified, valued and certified by the partners.

5) Revenue Recognition:

1. Sales are stated at net value as per bills.
2. Revenue in case of sales is recognized at the time of delivery of goods & in case of Service on completion of service.

6) Prior Period & Extra Ordinary Items:

Prior period & extra ordinary items are debited to profit & loss account under respective heads and the same are disclosed by way of notes wherever material.

7) Contingent Liability:

A provision is recognized when the Firm has obligations as a result of past events and it is probable that an outflow will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities if any are disclosed in the notes.

8) Retirement benefits:

Retirement benefits shall be accounted on cash basis.

9) Borrowing Costs:

Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as a part of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to profit and loss account.



DM

29 SEP 2022

10) **Notes:**

1. The Partners is of the opinion that the financial statements prepared for the purpose of audit u/s 44 AB of the Income Tax Act are not General Purpose Financial Statements as explained in the preface to the statement of Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).
In view of the above, in preparation and presentation of these financial statements requirement of Accounting Standards made mandatory by ICAI except the prescribed standards U/s 145 of the Income Tax Act have not been considered. Accordingly, deviation, if any, from the Accounting Standards and impact thereof, if any has not been ascertained.
2. The assessee is engaged in the business of Trading in Electrical and Electronic Goods and Job work Charges
3. Day to day stock register not maintained. It is explained that considering the nature of business it is not possible to maintain day to day quantitative details. However the closing inventory is said to be physically verified by the proprietor.
4. **Contingent Liability:**
 - Contingent Liabilities in respect of interest, penalties etc. if any for pending assessment under MVAT/GST and other acts are not provided for.
 - Fiscal liabilities that may arise on account of non-observance/non Compliance of provisions of various fiscal statutes, amount not ascertainable.
5. Balances appearing in personal accounts are subject to confirmation/reconciliation from the respective parties.
6. The value of Current Assets and Current Liabilities are accepted as per the value stated in books.
7. Some of the expenses / payments are not supported by proper external evidence hence the reasonability relevance and evidence could not be vouched.
8. In the opinion of the proprietor, the value of realisation of Current Assets, Loans & Advances in the ordinary course of business would not be less than the amount at which they are stated in Balance Sheet.
9. There are no claims against the firm, which are not acknowledged as debts except as stated otherwise.
10. There is no major event occurred after balance sheet date which is having major impact on the accounts.
11. **Note for non-reporting on Clause 44 of Form 3CD of the Tax Audit Report:**
As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

FOR PATNI & PATNI
CHARTERED ACCOUNTANTS
FRN NO.120832W

Santosh K. Patni



SANTOSH K. PATNI
Partner
M.No.100284
UDIN: 22100284AWLZVJ6876
Place: Aurangabad
Date: 29.09.2022

for M/s Smash Electricals

[Signature]

Proprietor



M/S SMASH ELECTRICALS
Plot No C113 MIDC Waluj
Aurangabad

SCHEDULE TO BALANCE SHEET: SCHEDULE 'C'

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ATTACHED TO AND FORMING PART
OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

ACCOUNTING POLICIES

1) Accounting Conventions:

- The financial statements have been drawn up on historical cost convention and in accordance with generally accepted accounting principles and confirm to statutory provisions and practice prevalent in India.
- The mercantile method of accounting is generally followed in preparing financial statements and income and expenditure other than items with significant uncertainties are recognized on actual basis.

2) Investments:

Investments are stated at acquisition cost.

3) Fixed Assets & Depreciation:

- Fixed assets are stated on written down value less depreciation. Addition to fixed assets have been stated at cost of acquisition/purchase less depreciation.
- Depreciation on fixed assets is provided on the 'Written down value Method' (W.D.V.) at the rates specified in Income Tax Act, 1961 and rules framed there under from time to time.

4) Inventory / Closing stock :

1. Inventory consisting of Raw Material is valued at actual cost or market value whichever is lower on FIFO basis
2. Inventories are considered as verified, valued and certified by the partners.

5) Revenue Recognition:

1. Sales are stated at net value as per bills.
2. Revenue in case of sales is recognized at the time of delivery of goods & in case of Service on completion of service.

6) Prior Period & Extra Ordinary Items:

Prior period & extra ordinary items are debited to profit & loss account under respective heads and the same are disclosed by way of notes wherever material.

7) Contingent Liability:

A provision is recognized when the Firm has obligations as a result of past events and it is probable that an outflow will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities if any are disclosed in the notes.

8) Retirement benefits:

Retirement benefits shall be accounted on cash basis.

9) Borrowing Costs:

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DPY

29 SEP 2022

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



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
567648470290922

Date of e-Filing
29-Sep-2022

Name	:	NARAYAN LAXMAN RAUT
PAN/TAN	:	AHQPR6358F
Address	:	SMASH ELECTRICALS, PLOT NO.C-113, , AURANGABAD, AURANGABAD, AURANGABAD, Maharashtra, 431136
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	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	100284

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

1121