



SURAJ SINGH & CO
CHARTERED ACCOUNTANTS

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1067, SECTOR 17 B,
GURGAON, HARYANA, PIN 122001

RUDAL YADAV
Proprietor
PAN : AAYPY3948F

Tax Audit Report
Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year : 2021-2022
Assessment Year : 2022-2023
Date of Audit Report : 31/03/2023



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FORM NO. 3CB

[See rule 8G (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 the rule 8G**

1. We have examined the balance sheet as on **31 March 2022**, and the profit and loss account for the period beginning from **01 April 2021** to ending on **31 March 2022**, attached herewith, of **RUDAL YADAV POLISH WORK, H. NO. 260, VILL NAHAR PUR RUPA, TEH GURGAON, GURGAON, HARYANA-122001, PAN - AAOPY3948F**
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 **H. NO. 260, VILL NAHAR PUR RUPA, TEH GURGAON, GURGAON, HARYANA-122001** and NIL branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any :
(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 **31 March 2022** and
(ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
1	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee.	Books and accounts are maintained. We have conducted audit only on the basis of cash book and ledgers. Stock register, Wage sheet, were not available for verification. Accounts are maintained at five locations only books of accounts were available in soft copy. Certain informations are not available like PAN of parties, their relations with Assessee etc. Stock record is not maintained. PF, ESI, WAGES, are recorded on paid basis and not on accrual basis. Conveyance paid but use of vehicles use of vehicles could not be verified as no log book is maintained.
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	Yes, certain informations like parties balance confirmation and their reconciliations are not available. Debtors, Creditors and parties are subject to confirmation and reconciliation. TDS not deducted at all. As per the statement of Pproprietor no TDS is due for deduction. Expenditure are booked directly and not through parties account hence their gross payment could not be verified. GST, EPF and ESI is not reconciled at all and





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		recorded on the basis of paid only. Hence their reply in Form 3CD could not be made. Advance to and from parties, bank balances and out standings are not confirmed and reconciled. It was difficult to verify the compliance of labour laws. GST compliance is verified on the basis of books and accounts and ledgers only and not verified from GST portal.
3	Documents necessary to verify the reportable transaction were not made available.	Yes. Since Assessee have business in far away areas and work is done through impest to employees. It is difficult to distinguish the difference between loans and advances and impest transaction. GST not verified from credit and cash ledgers. purchases are not verified from GST INPUT GSTR 2. PF and ESI are verified from challans and not from wages and attendance register. However supporting for GST, PF, ESI, Loans and advances given and taken, PAN of parties, their relations with partners etc not available hence could not report at relevant para of Form 3CD. Declaration of Form 51A and 51B not made hence not commented upon in Form 3CD.
4	Proper stock records are not maintained by the assessee.	As per Assessee no stock in record is maintained. Stock is valued on physical verification basis.
5	Yield/percentage of wastage is not ascertainable.	Yes. Waste is not ascertainable.
6	Records necessary to verify personal nature of expenses not maintained by the assessee.	Yes. It is difficult to differentiate personal expenses. Conveyance, staff welfare, Advances given and received are related to or not related to business could not be verified. Advances are given to various parties, they are neither transfered to drawing account not utilised in business.
7	TDS returns could not be verified with the books of account.	As per Assessee clarification TDS is not deducted as no payment is more than TDS limits. However we observe TDS should have been deducted and deposited. Details like PAN of parties etc not available, hence there is no reporting in relevant para of Form 3CD. In absence of parties account total payment to any one party could not be verified. All expenditures are debited directly to expenditure head. Advances paid to vendors/suppliers or sub contractors are recorded separately hence their TDS on advance could not be verified. A deep verification could not be done in absence of time and available information.
8	Records produced for verification of payments through account payee cheque were not sufficient.	Yes, payments are verified from bank statements only. Copies of cheques not kept or banks certificate of payments not obtained.
9	Valuation of closing stock is not possible.	As no stock record is maintained, valuation is done by proprietor on inspection basis.
10	Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained.	Yes, as per Assessee there are no expenses which could relate to exempt income. No other income could be verified from the records.





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11	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Yes they are not ascertainable. No record available
12	Prior period expenses are not ascertainable from books of account.	Yes from books of accounts we could not ascertain prior period expenses.
13	Fair market value of shares u/s 56 (2) (vii)(vib) is not ascertainable	There is no such case in the business.
14	Reports of audits carried by Excise/Service tax Department were not made available	Yes, as per Assessee no other audit is conducted.
15	GP ratio is not ascertainable from the financial statements prepared by the assessee.	Yes, since there is no trading account, GP is not ascertainable.
16	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	As per Assessee there is no demand raised by any department. However assessment under Service Tax, Vat and Excise are pending.
17	Others	Assessee is in the business of supply of labour, petty and small expenses are done by proprietor and staff. Most of them are claimed on reimbursement basis as bills and vouchers are missing. However we could not verify explanation in absence of any documents, support or any other information.
18	Others	Salary payable is not informative as to whom payable and since how long out standing. Loans and advance given and received are posted in capital account. Certain assets were purchased before the Financial Year but added to books in present Financial year and Capital is credited with amount of Fixed Assets.
19	Others	Audit is done on the basis of books and accounts only. Physical verification of documents, records and vouchers was not done as not presented for verification.

Place : GURGAON
Date : 31/03/2023

For SURAJ SINGH & CO.
(Chartered Accountants)
Reg No. : 0005196C

SURAJ SINGH
(Proprietor)

Membership No. : 073996
PAN : AHDPS3927J

UDIN : 13073996BGYMPT1923





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FORM NO. 3CD

[See rule 6G (2)]

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

PART-A			
1	Name of the assessee	RUDAL YADAV	
2	Address	H. NO. 250, VILL NAHAR PUR RUPA, TEH GURGAON, GURGAON, HARYANA-122001	
3	Permanent Account Number (PAN)	AAAPY3948F	
3a	Aadhaar No	300908152353	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes	
	S.No.	Nature of Registration	Registration Number
	1	Goods and Service Tax	HARYANA 06AAAPY3948F1ZU
	2	Goods and Service Tax	RAJASTHAN 08AAAPY3948F1ZQ
	3	Goods and Service Tax	UTTARAKHAND 05AAAPY3948F1ZW
	4	Goods and Service Tax	MAHARASHTRA 27AAAPY3948F1ZQ
	5	Goods and Service Tax	GUJARAT 24AAAPY3948F1ZW
5	Status	Individual	
6	Previous year from	01 April 2021 to 31 March 2022	
7	Assessment Year	2022-2023	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)	
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	NO	

PART-B

9a	If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?			Profit Sharing Ratio(%)
	S.No.	Name		
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change			
	Date of Change	Name of Partner/Member	Type of Change	Remarks
			Old Profit Sharing Ratio	New Profit Sharing ratio
10a	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)			
	S.No.	Sector	Sub Sector	Code
	1	MANUFACTURING	Casting of metals	04059
10b	If there is any change in the nature of business or profession, the particulars of such change			





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S.No	Business	Sector	Sub Sector	Code		
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed			Yes		
	Books Prescribed					
11b	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.)					
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State	Pin Code
	CASH BOOK, LEDGER, JOURNALS, SALES & PURCHASE REGISTERS, PETTY CASH VOUCHERS, STOCK REGISTER ETC.	H. NO. 280	NAHARPUR RUPA	GURGAON	HARYANA	122001
11c	List of books of account and nature of relevant documents examined					
	Books Examined					
	CASH BOOK, LEDGERS ONLY ON SOFT COPY.					
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, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No		
	S.No	Section	Amount			
13a	Method of accounting employed in the previous year			Mercantile system		
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No		
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss					
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)		
13d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No		
13e	If answer to (d) above is in the Affirmative give details of such adjustments					
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)	
13f	Disclosure as per ICDS					
	S.No	ICDS	Disclosure			
14a	Method of valuation of closing stock employed in the previous year			3-Lower of Cost or Market rate		
14b	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.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)		
15	Give the following particulars of the capital assets converted into stock-in-trade-					
	S.No	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being -					
16a	The items falling within the scope section 28			Amount		
	S.No	Description				
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned			Amount		
	S.No	Description				
16c	Escalation claims accepted during the previous year			Amount		
	S.No	Description				
16d	Any other item of income			Amount		
	S.No	Description				
16e	Capital receipt, if any					





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S.No	Description	Amount												
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:													
S.No	Details of Property	Address Line 1												
		Address Line 2												
		City/Town												
		State												
		Pin Code												
	Consideration received or accrued	Value adopted or assessed or assessable												
		Whether provisions of section 43CA or 50C or both provided to clause(x) of sub-section(2) of section 56 applicable?												
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 -													
Description of Block of Assets/Class of Assets	Rate of Depreciation (in Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/115BAD	Adjusted WDV	Additions				Deductions	Depreciation Allowable	Written Down Value at the end of the year		
						Purchase Value	MCO	VAT	Change in Rate of Exchange					
Machinery and plant 15%	15	4425821	0	0	4425821	8195125	0	0	0	0	8195125	149971	1868040.98	8902934.02
Machinery And plant 40%	40	7189	0	0	7189	46525	0	0	0	0	46525	0	12172.8	41521.40
*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page														
19	Amounts admissible under sections													
S.No	Section	Amount Debited to profit and loss account												
		Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines												
20a	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 30(1)(ii)]													
S.No	Description	Amount												
20b	Details of contributions received from employees for various funds as referred to in section 36(1)(vi)													
S.No	Nature of Fund	Sum received from Employees												
		Due date for Payment												
		Actual amount paid												
		Actual Payment Date												
21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.													
Capital Expenditure		Amount in Rs.												
S.No	Particulars													
Personal Expenditure		Amount in Rs.												
S.No	Particulars													
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.												
S.No	Particulars													
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.												
S.No	Particulars													
Expenditure incurred at clubs being cost for club services and facilities used		Amount in Rs.												
S.No	Particulars													
Expenditure by way of penalty or fine for violation of any law for the time being in force		Amount in Rs.												
S.No	Particulars													
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.												
S.No	Particulars													
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.												
S.No	Particulars													
21b	Amounts inadmissible under section 40(a) -													
	(i) As payment to non-resident referred to in sub-clause(i)													





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(A) Details of payment on which tax is not deducted											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code		
(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.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	
(ii) As payment referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code		
(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.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited
(ii) Fringe benefit tax under sub-clause (ic)										0	
(iv) Wealth tax under sub-clause (ia)										0	
(v) Royalty, license fee, service fee etc. under sub-clause (iib)										0	
(vi) Salary payable outside India to a non-resident without TDS etc. under sub-clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	Address Line 3	City/Town/ District	Pin code		
(vii) Payment to PF/Other fund etc. under sub-clause (iv)										0	
(viii) Tax paid by employer for perquisites under sub-clause (v)										0	
21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.											
S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks					
21d 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.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee					
(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.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee					
21e Provision for payment of gratuity not allowable under section 40A(7)											
21f Any sum paid by the assessee as an employer not allowable under section 40A(9)											
21g Particulars of any liability of a contingent nature											
S.No	Nature of Liability	Amount in Rs.									
21h 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.No	Nature of Liability	Amount in Rs.									





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21	Amounts inadmissible under the proviso to section 36(1)(iii).						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006						
23	Particulars of payments made to persons specified under section 40A(2)(b)						
	S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.						
	S.No	Section	Description				Amount
25	Any amount of profit chargeable to tax under section 41 and computation thereof						
	S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any	
26	(i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which-						
	26(i)A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	26(i)A(a) Paid during the previous year						
	S.No	Section	Nature of Liability			Amount	
	26(i)A(b) No Paid during the previous year						
	S.No	Section	Nature of Liability			Amount	
	26(i)B was incurred in the previous year and was						
	26(i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	S.No	Section	Nature of Liability			Amount	
	26(i)B(b) Not paid on or before the aforesaid date						
	S.No	Section	Nature of Liability			Amount	
	(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						
27a	Amount of Central Value Added Tax credits availed of or utilized 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 accounts.						No
	CENVAT			Amount	Treatment in Profit and Loss/Accounts		
	Opening Balance						
	CENAVT Availed						
	CENVAT Utilized						
	Closing/Outstanding Balance						
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-						
	S.No	Type	Particulars	Amount	Prior period to which it Relates		
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)(vii-a), if yes, please furnish the details of the same						NA
	S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid
							Fair Market Value of Shares
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)(vii-b), if yes, please furnish the details of the same.						NA
	S.No	Name of the person from whom consideration received for issue of	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares	





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	shares				
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29A	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		No
S.No	Nature of Income	Amount	

29B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		No
S.No	Nature of Income	Amount	

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 59D]										No	
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including interest	Amount Repaid	Date of Repayment

30A	(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
S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	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 in DD/MM/YYYY format	

30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
S.No	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 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried 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	Assesment Year	Amount	





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30c	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)		NIL
S.No	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement	

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year								
S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or 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 Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

31b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year								
S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft		

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST							
S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt	

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST					
S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)	

31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST							
S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment	



31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST						
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)	

31c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year -								
S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

31d 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.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	

31e 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						
S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	

32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

32b	Whether a change in shareholding 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
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32c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same. If Yes, Please furnish the details of the same	No
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32d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. If yes, please furnish details of the same. If Yes, Please furnish the details of the same	No
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32e	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. If yes, please furnish the details of speculation loss if any incurred during the previous year. If Yes, Please furnish the details of speculation loss if any incurred during the	NA
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previous year											
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)									No	
	S.No	Section							Amount		
34a	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:									No	
	S.No	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)
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details:									No	
	S.No	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 transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.					
34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), if yes, please furnish									No	
	S.No	TAN	Amount of interest under section 201(1A) / 206C(7) is payable			Amount			Dates of Payment		
35a	In the case of a trading concern, give quantitative details of principal items of goods traded:										
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any			
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:										
35bA Raw Materials:											
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any
35bB Finished Products:											
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		
35bC By Products:											
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		





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36A	(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	
	S.No	Amount Received	Date of Receipt					
37	Whether any cost audit was carried out						No	
	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						No	
	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						No	
	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							
	No	Particulars	Previous Year		Preceding Previous Year			
a		Total turnover of the assessee	169261323		197062270			
b		Gross Profit/Turnover	25453681	169261323	15.04	9122053	197062270	4.63
c		Net Profit/Turnover	5102680	169261323	3.01	2500670	197062270	1.27
d		Stock In Trade/Turnover	64969190	169261323	38.38	62599690	197062270	31.77
e		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 along with details of relevant proceedings							
	S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received)	Date of demand raised/refund received	Amount	Remark	
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No	
	S.No	Income Tax Department Reporting - Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are required to be reported.	If not please furnish list of the details/transactions which are not reported	
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						Not Due	
	S.No	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			
44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)						No	
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST		
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		





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(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date : 31/03/2023
Place : GURGAON

For SURAJ SINGH & CO.
(Chartered Accountants)
Reg No. :0005196C



SURAJ SINGH
(Proprietor)
Membership No : 073996
PAN :AHDPS3927J
UDIN :
23073996BGYPMT1923

Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of				Total Amount
				Amount	MODVAT	Exchange Rate Change	Subsidy/Grant	
1	TATA ACE	01/04/2021	01/04/2021	3475588	0	0	0	3475588
2	MACHINE	01/04/2021	01/04/2021	1704860	0	0	0	1704860
3	MACHINE	30/09/2021	30/09/2021	979940	0	0	0	979940
4	MACHINE	31/03/2022	31/03/2022	34737	0	0	0	34737
	Total (Machinery and plant 15%)			6195125	0	0	0	6195125
1	MOBILE PHONE	13/03/2022	13/03/2022	46525	0	0	0	46525
	Total (Machinery And plant 40%)			46525	0	0	0	46525
	Total of Addition			6241650	0	0	0	6241650

Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount
1	1/4/2021		149971
	Total of Machinery and plant 15%		149971
	Total of Deduction		149971