GAGAN MEHROTRA AND ASSOCIATES

Chartered Accountants



RUDRAPUR,C-58 AWAS VIKAS, BEHIND YES BANK,RUDRAPUR UTTARAKHAND 263153 Ph. 9219516119

e-mail: bhardwajsaurabh.ca@gmail.com

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

 We have examined the Balance Sheet as on 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of PROGRESSIVE MACHINE TOOLS (Proprietor: MR. VIPIN TYAGI) PLOT NO-7,SHIMLA BAHADUR ROAD,SHRIRAM MARKET,RUDRAPUR,UDHAM SINGH NAGAR PAN AELPT4070Q

- 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 PLOT NO-7,SHIMLA BAHADUR ROAD,SHRIRAM MARKET,RUDRAPUR,UDHAM SINGH NAGAR
- 3. (a) We report the following observations/comments/discrepancles/inconsistencies; if any
 - (i)These financial statements are the responsibility of the management of the firm. Our responsibility is to express an opinion on these financial statements based on our audit.

(ii)We conducted our audit in accordance with the Chartered Accountant Regulation, 1988 issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

- (iii) Value of opening stock and closing stock has been accepted as per representation made by the management.
- (iv) Sales and Purchases during the year under consideration and ITC claimed/ GST Payable or receivable are subject to confirmation from GST portal.
- (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 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-MAR-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.

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:

SN Qualification Type Observations/Qualifications

An Audit has been conducted on the test basis, as per the books supplied for audit

Valuation of closing stock is not possible. Valuation has been taken as certified by proprietor.

It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. However the details to the extent available has been reported in clause 44.

For GAGAN MEHROTRA AND ASSOCIATES
Chartered Accountants
(Firm Regn No. 0012881C)

(SAURABH BHARDWAJ)

Place :RUDRAPUR Date : 12/09/2022

UDIN: 22408541AWOZZF6499

(SAURABH BHARDWAJ)
PARTNER

Membership No: 408541

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee			PRO MR.	GRESSIVE MACHINE	TOOLS (Proprietor:
02	Address			PLO	T NO-7,SHIMLA BAH. KET,RUDRAPUR,UD	ADUR ROAD,SHRIRAM HAM SINGH NAGAR
03	Permanent Account Num	iber (PAN)			PT4070Q	
04	Whether the assessee is service tax, sales tax, go yes, please furnish the reother identification number	oods and service tax,cus egistration number or,GS	stoms duty,etc. if		o:	
	Name of Act	State	Other	-	Registration No.	Description (optional)
	Goods and service tax	UTTARAKHAND			05AELPT4070Q1ZS	
05	Status			Indiv	idual	
06	Previous year			from	1-APR-2021 to 31-MA	R-2022
07	Assessment year	7 7 7	The water a second	2022-	-23	
	Indicate the relevant clause been conducted	of section 44AB under w	hich the audit has	Relev	ant clause of section 44A	B under which the audit has fucted
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υва	Whether the assessee 115BA/115BAA/115BAB/1	has opted for taxation 15BAC/115BAD?	under section	No	1.	+-1

Part B

09	a) If firm or as partners/member	sociation of personsers and their profit shar	s, indicate names o ing ratios.	NA NA	Name		Profit sharing ratio (%)
	b)	the particulars o	tio since the last date f such change	or members or in their of the preceding year,	No			
		Name of Partner/Mem	pate of ording	e Type of change	Old profit sharing ratio	New profit Sharing Ratio	F	Remarks
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		14/1/01 55	Sector			Sub Sect	or	Code
-			ND RETAIL TRADE		Wholesale equipment	of other ma	chinery,	09019
	D)	the particulars of Business	such change.	ousiness or profession,	No	and duppine	78	
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		examined.		Total documents	Bank Book, Purchases F	Cash Book Register, Sa	, Journal, L	edger,

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		ICDS IV - Revenue								icial statements	
		ICDS V - Tangible								rt annexed in FOR	M 3CD
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		Date of payme nt	Amo unt of	Natu re of pay	Nam e of the	PAN of the Paye r	Aadh aar no	Coun try		Add ress Line 2	cod	or	Local ity or Area	Post Offic e	State	Amo unt of tax dedu cted	unt out of (VI)	
-	v F	Fringe ber	nofit tax i	ındar s	ub-cla	uso (ic	.1			-			6				J	
1	-	Wealth tax					<u>'1</u>			+				1 fil 1		, At		
-		Royalty, lic					nder s	ub-cla	use (iit	<u>, </u>					17.			
v		Salary pay				a non	reside	nt with	out TD	SI	lil							
	6	etc. under Date of	Amou			ΝΙΔο	dha (Count	Addre	1	ddre l	Pinco	City	or Loc	alit B	ost	State	Rema
		payment	nt of paym ent	of the	of th	ne ar	no	ry	ss Line 1		ss ne 2	de	Tow or Distr	n y Ar	or C	ost offic e	State	rks if any:
L	\perp						\Box			Ļ		ř						
vi	ii F	Payment to	o PF/othe	er fund	etc. u	nder s	ub-cla	use (iv	')									
i	x -	Tax paid b	y emplo	yer for	perqu	isites ι	ınder	sub-cla	use (v)						1		,
		unts debi									A						177	
		y, bonus, on 40(b)/4						missib	le und	er								
30		rticulars		ction		Amou bited to A/C	int to P/L	D	escript	on	n Jir	Amou		1 1	mount missib	le	Rema	arks
										11			91	6-11	-1 - 3	1		
-		lowance/c																1
A	0					eviden	ce,	whethe		a Y	es							
	6i bi	DD were ank or acc etails:	e covered made b count pay	d underly acco yee ba	ount p nk dra	ayee ft. If no	chequ ot, plea	e draw ase fur	vith ru n on nish th	a e				et a Gr			 	
	6i de	DD were ank or acc	e covered made b	d underly acco yee ba	ount p nk dra	ayee ft. If no	chequ	e draw ase fur Nar	ith ru	e a e		N of payee	Aadh	- 1	R	emark	s if any	<i>r</i> :
В	O ot re m ac of	DD were ank or acceptails: Date of payment In the base ther relevation adde by account payment amount of amount of amount of amount of amount of acceptains.	Nature is of the ant docunt in sectic account yee bank deemed	examments on 40A payees draft to be t	ination/evider (3A) cheq If not,	Am Am of bonce, we read we drue drue pleas	cheque bot, plea nount nooks of hether with re awn of e furn	Nar Nar of accor the pule 6D on a lish the	with ru on on onish the me of to payee unt an eaymer D wer pank of detail	e a e	the p			- 1	R	emark	s if any	<i>r</i> :
В	O ot re m ac of or	DD were ank or acceptails: Date of payment In the base ther relevation adde by account payment payment.	Nature is of the ant docunt in sectic account yee bank deemed	examments of dayses draft to be to section	ination (3A) chequif not, he pron	Am of bonce, we read on pleas offits an 3A);	cheque bot, plea nount nooks of hether with re awn of e furn	Nar Nar of acco or the pule 6D on a I ish the	with ru on on onish the me of to payee unt an eaymer D wer pank of detail	d Y	the project of the pr			aar	1 2 3		s if any	
pro	O ot re m ac of or L p	DD were ank or acceptails: Date of payment In the base ther relevation and by a count payment of profession and the profession of ayment of ayment of ayment of ayment of ayment of ayment of a profession of ayment of ayment of a profession of ayment of ayment of a profession of ayment of a profession	Nature is of the ant docur in sectic account yee bank deemed in under Nature	examments, payee of pay	ination/evider (3A) cheq If not, he pron 40A(Am of bonce, we read of pleas offits an 3A);	cheque ot, plea nount nooks of hether with re awn of e furn and gair	Nar Nar Mare fundamental Mare for the pulle 6D on a lish them is of b	vith ru rn on nish th me of th bayee unt an aymer b wer bank of detail usines me of th bayee	e a e e e e e e e e e e e e e e e e e e	res PA	Dayee	Aadh	aar	1 2 3			
pro 40/ any	O ot re m ac of or I povis A(7) y su	DD were ank or acceptails: Date of payment In the base ther relevation and by a count payment profession amount of profession amount o	Nature is of the ant document payers bank document	examments. on 40A payee c draft to be t section of gratu	ination/evider (A(3A)) chequif not, he production 40A(Am of bonce, we read you dr. allow	cheque ot, plea nount nount nount nount nount ount	Nar San	vith ru rn on nish th me of t bayee unt an aymer bank of detail usines me of tl bayee sectio	e a a e e e e e e e e e e e e e e e e e	es PA	Dayee	Aadh	aar	1 2 3			
pro 40/ any und	O ot re m ac of or [p. Dvis A(7) y suder	DD were ank or acceptails: Date of payment In the base ther relevation to ade by a count payment of profession Date of ayment ion for payment ion for payment basection 4	Nature is of the ant document payers bank deemed in under Nature Nature Nature	examments. on 40A payee c draft to be t section of gratu	ination/evidera/(3A) chequity not, he pron 40A(/ment)	Am Am of bonce, we read to pleas an 3A); Am at allowing empty and an empty an empty and an empty an empty and an empty an empty and an empty an empty an empty and an empty and an empty and an empty an empty an empty an empty and an empty an	chequent, pleasons on the their own to be furn awn of gair ount	Nar San	vith ru rn on nish th me of t bayee unt an aymer bank of detail usines me of tl bayee sectio	e a e e ne e dd Y	PA the p	Dayee	Aadh	aar	1 2 3			
pro 40/ any und	O ot re m ac of or I povis A(7) y suder rticu	DD were ank or accetails: Date of payment In the base ther relevation and by a count payment profession amount of	Nature Nature Nature is of the ant document payer in section account yee bank deemed in under Nature	examments. on 40A payee c draft to be t section of gratu	ination/evider (3A) cheq If not, he pro- n 40A(rment	Am Am of bonce, we read to pleas an 3A); Am at allowing empty and an empty an empty and an empty an empty and an empty an empty and an empty an empty an empty and an empty and an empty and an empty an empty an empty an empty and an empty an	chequent, pleasons on the their own to be furn awn of gair ount	Nar San	vith ru rn on nish th me of t bayee unt an aymer bank of detail usines me of tl bayee sectio	e a e e ne e dd Y	es PA	N of payee	Aadh	aar	1 2 3			

h) amount of deduction inadmissible in terms of section 14A in Nil respect of the expenditure incurred in relation to income which does not form part of the total income;



1		L	, th	Pai	ticulars		Аг	nount					Remark	s if any:			
	L	_		H ₁													
-					missible u							Nil					
	1	Small	and	Mediu	est inadm um Enterp lyments m	rises De	velopn	nent Act,	2006	3.		Nil					
-	4	0A(2)(b)	s or pa	iyments n	lade to p	person	s speciii	ea ur	naer se	Cuon						
		Na	ame	of	Rela	ition	T	Date		Payr	nent	<u>'</u>	Nature of	PAN of Re	lated	Aadh	naar no
1				Party						made(A			transaction	Party			
-		EEP	44		WIFE							00 RE	NT	AOPPT190	1C		
24	1 /	Mon	nts (deeme	d to be p	rofits an	d gain	s under	secti	on 32A	C or	Nil					
	۲		ction			ription		Amo	unt			l	Ren	narks if any:			
-		744		-		- Ipaoii		7 1110					11011	idiko ii dily.			
25	5 A	ny a	mou	nt of	profit cha	rgeable	to ta	x under	sect	tion 41	and	Nil					
ı	C	omp	utati	on the	reof.						unu						
	L		Nan	ne of P	arty	1 .	ount o	f	Se	ction			iption of saction	Computation any	if	Remark	s if any:
_		1.				Ļ							14 (-1)	- 1 1			
26	, <u>L</u>											r (g) o	of section 43E	the liability	for w	hich:-	
		A	pre	e-existe	ed on the ed in the	first day	of th	e previo	us ye	ear but	was						
				ar and		a5565511	ient o	i ally pre	ceun	ng prev	ious						
	1		a)	paid o	during the	previous	s year;					Nil					
			l		Nature o	f Liabilit	у	Amo	unt		Rer	narks	if any:		Sec	ction	
		1							-								
	1		b)	not pa	aid during	the prev	ious ye	ear;				Nil		•		-	
					Nature c	f Liabilit	y	Amo	unt	1,1	Rer	narks	if any:	e de la	Sec	ction	
	1																
	1	В			red in the												
	1		a)	paid o	n or befor	e the du	ie date	for furn	ishin	g the re	eturn	Nil					
				OI IIICC	ome of the Nature o	f Liabilit	s year	Amo		n 139(1		narka	if any:			-A?	
					Trataro o	Liability	,	Ano	unt		IVE	IIdiks	ii ariy.	100	Sec	ction	
			b)	not pa	id on or b	efore the	afore	said date				Nil		,			
			- '}		Nature o			Amo				narks i	if any	T		.4:	
		1 1	-		71010100	Liability		71110	unt		IVE	ilai NS I	ii arry.		560	ction	
	ii	Sta	te w	hether	sales ta	caoods	& sen	vice Tax	CUS	tome o	luty	No					
		exc	ıse	duty c	or any oth	ner indire	ect tax	clevy.ce:	ss,im	post e	tc.is	NO					
27	-	pas	sed	throug	ih the prof	its and l	oss ac	count.			- }		PRES D	1			
27	a)	utili	ount	during	entral Va the previ	lue Add	led Ta	x credit	s av	ailed o	f or	No					
		and	loss	acco	unt and ti	eatment	t of ou	ıs ireairi itstandin	a Ce	in the p intral Va	orotit alue						
		Add	ea i	ax cre	edits in the	accoun	its.										
	b)	Part	icula	ars of i	ncome or profit and	expend	iture o	f prior pe	eriod	credite	d or	NA	1,-,,				
		uebi	ieu	Type	pront and	ioss acc	rticula	re		Amo			Indiana i d				
				7,50			licula	13		Anc	Juni		Prior period relates(Re	marks	if any:
													yyyy-yy				
8	\A/L	7 04k -				世产 - 1											
.0	DT∩:	etnei Sertv	dui	ing the	e previous are of a c	s year th	ne ass	essee h	as re	ceived	any	NA					
	the	publi	c ar	e subs	stantially i	ntereste	on Jon Hiw h	eing a co	mpaı sidər	ny in w	hich						
- 1	inac	iequa	ate (consid	eration a	s referre	ed to	in sectio	n 56	(2)(viia). if						
Ľ	yes,	pies	ise	rurnish	the detail	s of the	same		-	,-,,·u	" "						
		lame			PAN of t		dhaar		ne of		CIN	of the		Amount of	F	air	Remark
		erso hich			person	1	no	compa			con	npany		considerati	1 '	arket	s if any:
		rece			V.	0.00			ares a ceive				Received	on paid		lue of	,
_ [1		1	CEIVE	,u			 		the	shares	
	_																

9	conside value	eration of the s	ng the for issushares the det	e of st as refe	nares w rred to the sam	in sec e.	tion (56(2)(v	iib), i	if yes,		Amou	-4 -6	=	air	P	emarks if any:
	wh	om coi	person nsiderat ssue of	ion	1	N of the	ie	Aadh		No. Sha issu	res	consid	lerati	Ma valu	rket ie of hares		and it any.
9	lunc	der the	ny amo head ir of sub	come	from of	her so	urces	come as re	Charg	geable I to in	NA						
	Cia	use (ix)	Nature	of Inco	ome				Amo	ount				R	Remark	s if an	y:
9	lund	der the	ny amo head Ir of sub s	ncome section	from of 2 of se	ther so	urces	ncome s as re	rerrec	1 to in	NA					- '6	
			Nature	of Inco	ome				Amo	ount					Remark	s ir an	у:
30	thereo	n (incli ise thai	y amous uding in throug	nterest ih an a	on th	e amo bayee (ount chequ	ie. [Se	ction 6	repaid, 69D]		, Begge in	,-ki				D-4
	Name of the perso n from whom amou nt	Amou nt borro wed	Rema rks if any:	PAN of the perso n	Aadh aar no	Country	Addr ess Line 1	Addr ess Line 2	Pinc ode	City or Tow n or Distr ict	Loc ality or Area	Post Offic e	Stat e	Date of Borr owin g		Amo unt repa id	Date of Repayment
	borro wed or repai d on hundi																
O	in s	ether p sub sec vious y	rimary tion (1) ear?	of sec	nents to tion 920	o trans CE, ha	fer pr s bee	nce, as n mad	e duri	ing the	·						
	Clause Sub 92	e under section CE prir	which on the control of the control	of ad	ount in primar ljustmei	nt	exces avail ass ente requi repa India provis	ether the sether the sether was contacted to triated as per sion of (2) ion 920	ney fith d is be to the sub of	th Exc mo has repat with prese	ether ne cess ney been riated in the cribed ne	interion so on so moo has re	unt(Rimputerst incomesting incomession incomesting incomession incomesting incomession inc	d come cess nich een ed ne	Expec Dat		Remarks if any:
0	pre one 94E	vious y crore 3	he ass ear by v rupees	way of	interest erred to	or of s	simila b sec	r natur ction (1	e exc	eeding section	1						
	Amou Rs) intere sim natu incui	int(in of st or ilar ure	Earn before inter tax,dep ion a amortiz EBIT during previ year (I	ore est, preciat and ration(DA) g the ous	Rs exper by w inter sim natu per(i) wh exce	unt (In) of diture ay of est of hilar re as above hich eeds % of DA as	exp for for sec	s Year nterest penditu prough rward a per sub tion (4 ption 9	t t as) of s	Amou inter expen- brou forwa per : section section	est diture ght rd as sub (4) o	in exp c fo f f for p sect	Year terest enditu arried arried ward a er sub ion (4)	as) of s	Amour interest expend carrie forwar forwar per section	est liture ed ard ed d as sub (4) of	Remarks if any

	С	avoidance arrange previous year (T	mont as re	eferred to in s	section 90	dulling the	NA					
		March,2022) Nature of the imparra	ermissible angement	avoidance	benefit yea aggr pa	t (in Rs) of in the prev r arising, ir egate, to a ties to the angement	vious n all		R	emarks i	f any:	
31	a)	Particulars of each	n loan or de ection 269	posit in an a	mount exce	eding the luring the	Nil					
	wig	previous year Name of the lender depositor		of the lender lepositor	PAN of the lender or depositor	Aadhaar		Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	Maximur amount outstand ng in the account at any time during the Previous Year	the load or deposition was taken or accepte by cheque	the load or depos was taken of accepted by chequities the same accepted by an accourt payed chequities or an accourt payed bank
	ļ	1				1				i	!	l draft.
		Particulars of each limit specified in s	specified section 2695	sum in an an SS taken or a	nount exce	eding the luring the	Nil	71 Y	te j	- N - 1		draft.
		Particulars of each limit specified in sprevious year: Name of the person from whom specified sum is received	Address of person from	sum in an an SS taken or a f the Name of t n whom specif is received	the PAN of the whole	eding the luring the of the Name person from n specified is received	 	Aadhaar no	Amou specif sum ta or acce	fied saken speed to bar	nether the pecified um was aken or cepted by neque or nk draft or use of lectronic clearing system bank account	In case the specified sum was taken of accepted cheque of accepted an account payee cheque of an account and account account and account and account account account and account account account account and account account account and account accoun
		limit specified in s previous year :- Name of the person from whom specified sum is	Address of person from sum each receip in section or or in respectations relations relations that it is a during that is a strong systematical in systematica	of the Name of the Previous of the Previous of the Name of the Nam	ount excee aggregate transac event or year, who is the whole sum	ding the specified is received the from a tion or in occasion ere such aft or use unt	Nil	Aadhaar no	specif sum ta	fied saken speed to bar	pecified um was aken or cepted by neque or nk draft or use of lectronic clearing system nrough a bank account	In case the specified sum was taken or accepted taken or accepted an accoupayee cheque of an accoupayee badraft

b	b)	Particulars of eac limit specified in person in a day of respect of transact from a person, recean account payee during the previous Name of the payer	section retion retion red eived l cheques year	on 269ST, espect of signating to oby cheque of en an acc	in aggregate ngle transact one event or or bank draft,	e from lion or occasio not beir ank dra	a in n ng ft,	the payer		Andb	aar no		Americal - C
	_	ivame of the pay	CI .	Audress	or the payer	r	MIN 01	uie payer		Aadn	991 UQ		Amount of receipt
b	c)	Particulars of each the limit specified person in a day or respect relating to otherwise than by electronic clearing the previous year	in serin res	ection 269S spect of a s event or c heque or l	T, in aggreg single transact occasion to a bank draft o	ate to tion or a persoi or use	a in n, of	il					
13 13		Name of the Paye	ee .	Addres	ss of the Payee		PAN	of the Payee	Aadh no	trans	ure of sactio n	Amount of payment	paymen
b		Particulars of each limit specified in se in a day or in resp relating to one eve cheque or bank d cheque or an ac previous year	ection bect of ent or of draft, recount	269ST, in a sufficient of single transcension to not being the payee bases	aggregate to nsaction or i a person, m he an accou ank draft, d	a person in respended ade by nt payouring the	on ct a ee ne						
		Name of the Paye	e	Address o	of the Payee	P	AN of	the Payee		Aadh	naar no	0	Amount o payment
										11.5	i same	er er	
	spe in s	ticulars of each re cified advance in a ection 269T made of ame of the payee	in amo Juring	ount exceed	ding the limit		ed			1aximum	13.0	ether the	In case th
		S'III		payee	payee	4 m F		repaymen	it ou	amount itstanding in the ccount at any time uring the Previous Year	rep wa by or b or ele cl s	payment is made cheque ank draft use of ectronic learing system rough a bank eccount	repaymer was mad by cheque or bank draft, whether t same warepaid by accoun payee cheque an accoupayee badraft
2	adva 2691 of el- he p	iculars of repaymer ance in an amount f received otherwise ectronic clearing spections year lame of the payer	excee e than	ding the lin by a chequ	nit specified i ue or bank dr	in section raft or un unt durin	on se ng	ACCUPATION OF THE PROPERTY OF	F	AN of the	e Aa	adhaar no	
										payer		7	repaymon of loan deposit any specific advance receive otherwithan by cheque bank drause o electron clearir syster through
													bank accou during l previou year

	e)	advance in	an amount e	Accepting the	k draft whi	any specified ed in section ch is not an aft during the						1	
		previous ye	ar the payer			s of the payer			PAN o pay		Aadha	ar no	Amount of repayment of loan or deposit or any specified
	70	Tripodis (offi (years) is)		2, , 5, , , ,					10 mm			,	advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
1	L			d less or dor	preciation allo	owance in the	Nil	٠ا					
32	(a)	Details of b following man Serial No	nner, to the ex Assessment Year	tent available :	Amount as returned	All losses/allow ances not	Amount as adjusted by withdrawal	Am (give ref	s asses erence nt order)	to		Remarks
	.52	d 4.2		allowance	met en	allowed under section 115BAA/115 BAC/115BA D	of additional depreciation on account of opting for taxation under section 115BAC/11					er C. T.	
							5BAD	An	nount	Order and			
	b)	place in the	a previous V	ear due to we ear cannot	vnich the io	any has taken sses incurred to be carried	• (
		Whether the referred to	e assesse hin section 73 ish the detail	as incurred a during the pr s of the same	revious year e.	, ii yes,	No	- J	14- E				
		Whether the section 73A	e assesse has in respect of the part of th	as incurred a If any specific Pase furnish o	ny loss refe ed business details of the	same.	No					8.	
		In case of a is deemed in referred in edetails of space.	a company, p to be carrying explanation to peculation los	lease state the state of the section 73, as if any incu	nat whether lation busine if yes, pleas rred during t	the company ess as se furnish the the previous							
33	Se	ction-wise o	details of d	eductions, if Section 10A,	f any, adm Section 10/	nissible unde AA).	er						
	Cit	apter VIA or	Sect	ion					Amo	unt			15000
	800												4800
	801					-							1000
34	a)	Mhathar th	visions of Ch	is required to apter XVII-B	o deduct or or Chapter	collect tax a	es Yes						



		Tax deduction and collection Account Number (TAN)	Section		ature of ayment	Total amount o payment o receipt of the nature specified i column (3	f amo	otal ount on ich tax was uired to be ducted ollected of (4)	Tota amoun which was deduct or colled at spect rate of (5)	t on tax s ted cted ified ut of	Amount of tax deducted or collected out of (6)	amour which	nt on tax s cted cted than fied ut of	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Governmen t out of (6) and (8)
	-	1	2		3	4		5	6		7	8		9	10
	3	IRTV0192 F	194C	to	yments ntractor	463688	8 4	636888	4630	888	80338.88		0	0	0
	3		194H	Co	mmissi or okerage	70900	is the	709007		9007	37212.10		0	0	0
	3	IRTV0192 F	194-IA	on of d imi pro oth	yment transfer certain movable operty ner than ricultura	120965	7 1	209657	1209	9657	74032.85	1. (i)	0	0	0
b)	V	Vhether th	e assess	se is re	guired to	furnish th	e state	ement o	of tax Y	es					
		Tax deduct collection A Number (ion and account TAN)	Туре	of Form	furn	date for	n Da	te of furnis	hed	statement deduction colle continuous information about transa which requires repo	nt of tax ted or cted ains nation at all ctions n are d to be		not, please fui ils/transactior not repor	ns which are
c)	1	RTV01923	5	26Q	ioblo to	31-Jan- pay intere			Jan-202		Yes				
	1	Tax deduc and collec Accoun Number (T	tion tion it (AN) 20	Amou nterest secti 01(1A)/) is pay	nt of worder ion 206C(7 yable	please fur Amount p of colun	aid ou nn (2)	p	date of ayment			*==		s if any:	44
5 a)	In			7							ms of goo				
		Item Na			nit	opening stock			es during ous yea		ales during previous ye		closi	ng stock	shortage / excess, if any
b)	In pr	oducts an	of a ma	anufact ducts :	_	ncern, giv	e qua	ntitativ	e detail	s of	the princip	al item	s of ı	raw materia	ls, finished
		Raw Ma		Unit	open	ck sd t pre	chase uring he vious ear	consum ion during the previou	duri pre y us	ales ng the vious ear		finis	eld of shed ducts	*percentag e of yield;	*shortage / excess, if any.
		Nil						your							
	В								\Box						
		(ER)	em Name	1. "	Uni		ening stock	dur	chases ing the evious /ear	man du		sales dur he previ year		closing stock	shortage / excess, if any.
+-	С	Nil	1.				1 7,								
		- 7 F. Buc	icts : em Name	'	Uni		ening stock	dur	chases ing the evious ear	man du		sales dur he previo year		closing stock	shortage / excess, if any.
														e Gigilia i	

		Nil							1				
36	A	Whether	the assess	see has	s receive	ed any ar Clause (nount in the r e) of clause(nature 22) of	NA				
		section 2				Date of re		$\neg \vdash$		Re	marks if	any:	
	-	Pili	TIST .	$\dot{-}$									
7	Whe	ether an	v cost audit	was c	carried o	ut, if yes,	give the det	ails, if	NA				
- 1	anv	of	disqualific	cation	or	disagree	ment on	any					
	mat	ter/item/	for.				d/identified b						
8	Whe	ether an	y audit was	condi	ucted ur	nder the	Central Excis	e Act, n or	No				
	disa	agreeme	nt on any	y matte ne audi	er/item/va itor.	alue/quan	disqualificatio tity as ma	ay be		(
9	Who Fina yes, any	ether ar	ny audit w 1,1994 in re	as cor elation	nducted to valua	ation of t lification (ection 72A o axable servicor disagreemo orted/identific	es, 11 ent on					
			erdina turno	ver or	nss prof	it. etc., fo	r the previou	s year					
	and	l precedi	ng previous	year:	, , , , , , , , , , , , , , , , , , ,					Dane :	ding are:	vious Year	%
Ì		Pa	rticulars			Previou			%	Prece	ung prev	15857371	
Ì		al turnov	er of the				2308	5958				13037371	
-		essee ss profit	turnover			7442385	2308	5958	32.24	472	29915	15857371	29.8
ł		profit/tu		-		3013925	2308	5958	13.06	223	31073	15857371	14.0
			le/turnover	-		2775666	2308	5958	12.02	190	06727	15857371	12.0
ŀ			sumed/finis	hed		0		0	0		0	0	
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For GAGAN MEHROTRA AND ASSOCIATES Chartered Accountants

(Firm Regn No.: 0012881C)

RUD A AGO

(SAURABH BHARDWAJ)
PARTNER

Membership No: 408541

Place : RUDRAPUR
Date : 12/09/2022

UDIN: 22408541AWOZZF6499

PROGRESSIVE MACHINE TOOLS (Proprietor : MR. VIPIN TYAGI) Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

						torm.						
Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/11 5BAD (for assessment year 2021-2022 only)	made to written down value of Intangible asset due to excluding	Adjusted written down value	Additions/ded uctions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimburseme nt, by whatever name called	Other Adjustments	Depreciati on allowable	Written down value at the end of the year
Motor Car	15%	69,525	0	0	69,525	0	0	0	0	0	10,429	59,096
computer	40%	1,01,303	0	0	1,01,303	2,35,932	0	0	0	0	1,16,928	2,20,307
Furniture and fitting	10%	1,85,408	0	0	1,85,408	1,03,020	0	0	0	0	28,843	2,59,585
Office Equipment	15%	2,86,169	0	0	2,86,169	9,766	0	0	0	0	44,390	2,51,545
Tools and Testing Equipment	15%	57,474	0	0	57,474	99,010	0	0	0	0	21,845	1,34,639
Air Condition	15%	1,79,819	0	0	1,79,819	1,28,516	0	0	0	0	46,250	2,62,085
Mobile Phone	15%	47,861	0	0	47,861	75,669	0	0	0	0	18,530	1,05,000
CCTV CAMERA and TELEPHONE	15%	69,801	0	o	69,801	5,932	0	0	0	0	11,360	64
HOT and COLD RO SYSTEM	15%	12,718	0	0	12,718	0	0	0	0	0	1,908	10,810
Motor Car	15%	7,94,322	0	0	7,94,322	0	0	0	0	0	1,19,148	6,75,174
Coffee Machine	15%	9,089	0	0	9,089	0	0	0	0	. 0	1.363	1,726
Scooty	15%	0	0	0	0	1,00,300	0	0	0	0	15,045	85,255
Total		18,13,489	0	Q	18,13,489	7,58,145	0	0	0	0	4,36,039	21,35,595

Addition/Deduction in Fixed Assets During the Financial Year

Block 40% computer

S.No.	Particulars	More Than 180	Less than 180	Total	Date of	Date of Put to the
		Days	Days	10.01	Accounting	Use



•

1	COMPUTER	0	43,220	43,220	16/10/2021	16/10/2021
12	COMPUTER	0	46,610	46,610	18/02/2022	18/02/2022
3	HP MANAGEMENT	70,678	0	70,678	09/08/2021	09/08/2021
1	LAPTOP	61,864	0	61,864	21/07/2021	21/07/2021
:5	PRINTER	13,559	0	13,559	06/08/2021	06/08/2021
	Total	1,46,102	89,831	2,35,932		

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FURNITURE	1,03,020	0	1,03,020	16/06/2021	16/06/2021
	Total	1,03,020	0	1.03.020		

Block 15% Office Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	EQUIPMENTS	9,766	0	9,766	27/07/2021	27/07/2021
1	Total	9,766	0	9,766		

Block 15% Tools and Testing Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	alingment	38,713	0	38,713	23/08/2021	23/08/2021
2	calmp meter	0	3,300	3,300	20/10/2021	20/10/2021
3	GRANITE BLOCK	38,600	0	38,600	27/08/2021	27/08/2021
4	TOOLS	0	11,403	11,403	08/12/2021	08/12/2021
5	TOOLS	0	6,994	6,994	10/01/2022	10/01/2022
	Total	77.313	21.697	99.010		

Block 15% Air Condition

Vo.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	A.C.	91,797	0	91,797	20/07/2021	20/07/2021
2	A.C.	36,719	0	36,719	27/08/2021	27/08/2021
	Total	1,28,516	0	1,28,516		

Block 15% Mobile Phone



S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	MOBILE	17,195	0	17,195	31/07/2021	31/07/2021
2	MOBILE	58,475	0	58,475	15/09/2021	15/09/2021
-	Total	75,669	0	75,669		

Block 15% CCTV CAMERA and TELEPHONE

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CCTV	5,932	0	5,932	28/04/2021	28/04/2021
	Total	5,932	0	5,932		

Block 15% Scooty

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	scooty	1,00,300	0	1,00,300	09/09/2021	09/09/2021
-	Total	1,00,300	0	1,00,300		



Annexure "B"

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
BEARING SEAT	numbers	1	15	16	0	
DISC SPRING	numbers	12	23	17	18	
PISTON 110	numbers	12		8	4	
CAM FLOWER ROLLER	numbers	4	19	19	4	



(F.Y. 2021-22)

PROGRESSIVE MACHINE TOOLS (Proprietor : VIPIN TYAGI) PLOT NO-7, SHIMLA BAHADUR ROAD, SHRIRAM MARKET, RUDRAPUR, UDHAM SINGH NAGAR

Balance Sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Capital Account	94,50,402.74	Fixed Assets	21,35,595.15
Cash Credit Limit	€ 65,50,401.22	Deposits (asset)	50,000.00
Bank O/D A/c	11,890.00	Closing Stock	27,75,665.53
Sundry Creditors Others	23,89,712.37	Sundry Debtors Others	1,07,05,506.24
Audit fee payable	21,500.00	Cash-in-hand	37,384.70
GST Outstanding	72,183.09	Bank accounts	21,70,413.59
TDS Outstanding	1,00,026.00	Loans and advances (asset)	71,000.00,
		TDS	6,50,550.21
Total	1,85,96,115.42	Total	1,85,96,115.42

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For GAGAN MEHROTRA AND ASSOCIATES

Chartered Accountants

(Registration No 6012881C)

For PROGRESSIVE MACHINE TOOLS

SAURABH BHARDWA

PARTNER

Membership No.: 408541 Place: RUDRAPUR Date: 12/09/2022

UDIN: 22408541AWOZZF6499

VIPIN KUMAR TYAGI Proprietor

PROGRESSIVE MACHINE TOOLS (Proprietor : VIPIN TYAGI) PLOT NO-7, SHIMLA BAHADUR ROAD, SHRIRAM MARKET, RUDRAPUR, UDHAM SINGH NAGAR

Trading and P&L Account for the year Ending 31st March 2022

Particulars	Amount	Particulars	Amount
To Opening Stock		By Sales of goods	2,30,85,958.31
To Purchase accounts		By Closing Stock	27,75,665.53
To Freight and cartage	73,030.36		
To Gross Profit	74,42,385.10		
Total	2,58,61,623.84		2,58,61,623.84
To Audit Fee		By Gross Profit	74,42,385.10
To Bank charges		By AMC Charges	94,42,121.60
To Bank interest		By Commission charges	47,32,523.35
To Advertisement Exp		By Service Charges	52,69,786.63
To Computer expenses		By Training charges	10,23,000.0
To Courier charges	92,505.47	1	
To Electricity charges.	65,752.00		
To Franchise fee	21,80,843.90	j .	
To Freight exp.	8,024.20	,	
To Guest house exp.	55,470.00		
To Insurance charges	38,828.1		
To Internet Expenses	20,830.0	1	
To Labour charge	20,90,888.0		
To Conveyance Expenses	9,40,915.0		
To Miscellaneous expenses	69,831.1	1	
To Office expenses	3,79,232.8		
To Office rent	2,34,000.0	l .	
To Office repair and maintenance	2,85,388.0		
To Salaries and Wages	1,00,91,253.0	1	
To Printing and stationery	45,147.3		
To Repairs to Building	2,84,501.0	1	
To Repairs to Machinery	5,54,417.5		
To Service and repairing charges	40,85,541.8	38	
To Staff welfare expenses	1,39,724.	71	
To Telecom services	42,475.	10	
To Service Expense	37,131.	60	
To Tour and travelling exp.	24,15,904.	00	
	1,09,046.	00	
To Training expenses	4,36,039		
To Depreciation	30,13,925	L L	
To Net Profit Total	2,79,09,816		2,79,09,8

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For GAGAN MEHROTRA AND ASSOCIATES

Chartered Accountants

(Registration No. 0012881C)

For PROGRESSIVE MACHINE TOOLS

VIPIN KUMAR TYAGI Proprietor

SAURABH BHARD

PARTNER

Membership No.: 408541

Place: RUDRAPUR Date: 12/09/2022

UDIN: 22408541AWOZZF6499

(F.Y. 2021-22)

PROGRESSIVE MACHINE TOOLS (Proprietor : VIPIN TYAGI) PLOT NO-7, SHIMLA BAHADUR ROAD, SHRIRAM MARKET, RUDRAPUR, UDHAM SINGH NAGAR

Capital A/c as on 31st March 2022

A ALABAMAN S		Schedule:		
Particulars	Amount	Particulars	Amount	
To Income Tax	4,85,904.19	By Balance B/F	75,60,881.75	
To Drawings		By Net Profit	30,13,925.18	
To Balance C/F	94,50,402.74	1	00,10,020.10	
Total	1,05,74,806.93	Total	1,05,74,806.93	



M/S PROGRESSIVE MACHINE TOOLS PLOT NO-7,SHIMLA BAHADUR ROAD,SHRIRAM MARKET,RUDRAPUR,UDHAM SINGH NAGAR,UTTARAKHAND,263153

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

- 1. General :-
 - Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
- 2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

3. Fixed Assets :-

Fixed Assets are stated at their written down value.

4. Depreciation:-

Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.

- 5. Inventories:-
 - Inventories are valued at cost (FIFO/Retail Method) or market price which ever is less as certified by /proprietor.
- 6. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
- 7. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.
- 8. The carrying amount of inventories as on 31/03/2022 is as follows: Finished Goods: Rs.

As per Our Separate Audit Report of Even date attached.

For GAGAN MEHROTRA AND ASSOCIATES For M/S PROGRESSIVE MACHINE TOOLS

Chartered Accountants

Sd/

(SAURABH BHARDWAJ)

PARTNER

Membership No. 408541 Registration No. 0012881C

Place:- RUDRAPUR Date: - 12/09/2022 Sd/-

(VIPIN KUMAR TYAGI)

Proprietor