

FORM 3CD

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Auditor Detail	Signing Person Detail
Auditor's Name :- SAMEER KUMAR BUCHHA	Signing Person Name :- SHYOJI RAM CHOUDHARY
Membership No. :- 125454	PAN :- AFEPC7727H
Firm Name :- S BUCHHA & CO	Status :- PARTNER
FRN No. :- 016089C	
Status :- PROP	

Digitally signed by: SAMEER BUCHHA
Signing Date: 28/09/2023 08:35:22 PM
Serial No.: 772990917
Issued by: Verasys CA 2014

Digitally signed by: SHYOJI RAM CHOUDHARY
Signing Date: 28/09/2023 08:35:31 PM
Serial No.: 1361609440
Issued by: SafeScript sub-CA for Class 3 Organization 2022





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

- I have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of
THE MANDAWARA INSTRUMENTS
43,SAKET NAGAR,Shyam Nagar S.O (Jaipur),Jaipur,JAIPUR,JAIPUR
PAN **AAFIT0312F**
- I 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 43,SAKET NAGAR,Shyam Nagar S.O (Jaipur),Jaipur,JAIPUR,JAIPUR
- (a) I report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -

- I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
- In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
- In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
 - in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and
 - 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 my opinion and to the best of my information and according to explanations given to me, 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
1	Others	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.
2	Others	According to the information and explanations given to us and on the basis of the records of assessee, nothing has come to our attention, which causes us to believe that assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year. We, however, state that this is not an assurance, our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that assessee had not entered into an impermissible avoidance arrangement.
3	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee.	debtors and creditors, advances could not be verified
4	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
5	Valuation of closing stock is not possible.	Valuation has been taken as certified by partner.
6	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.	This has been reported as informed to us by the management.
7	TDS returns could not be verified with the books of account.	tds could not be verified
8	Others	sale as per books is not matching with sale as per gst



For S BUCHHA & CO
Chartered Accountant
(Firm Regn No.: 016089C)

Place : JAIPUR
Date : 28/09/2023
UDIN : 23125454BGXNVR2274

Sd/-
(SAMEER KUMAR BUCHHA)
PROP
Membership No: 125454



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	THE MANDAWARA INSTRUMENTS			
02	Address	43,SAKET NAGAR,Shyam Nagar S.O (Jaipur),Jaipur,JAIPUR,JAIPUR			
03	Permanent Account Number (PAN)	AAFFT0312F			
04	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	No			
	Name of Act	State	Other	Registration No.	Description (optional)
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)	
			NA			
	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	No			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
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)				
		Sector	Sub Sector		Code	
		WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c		09027	
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No			
		Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No			
	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.)	No			
	c)	List of books of account and nature of relevant documents examined.	No			



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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year				Mercantile system
	b) 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
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) 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
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS	Disclosure			Remarks if any:
14	a) Method of valuation of closing stock employed in the previous year.				
	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
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;				Nil
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;				Nil
	Description	Amount	Remarks if any:		
	d) any other item of income;				Nil
	Description	Amount	Remarks if any:		
	e) capital receipt, if any.				Nil
	Description	Amount	Remarks if any:		



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:						No						
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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 :-							As Per Annexure "A"					
	a) Description of asset/block of assets.												
	b) Rate of depreciation.												
	c) Actual cost or written down value, as the case may be.												
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc) Adjusted written down value												
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
	i) 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.												
	ii) change in rate of exchange of currency, and												
	iii) Subsidy or grant or reimbursement, by whatever name called.												
	e) Depreciation allowable.												
	f) Written down value at the end of the year.												
19	Amounts admissible under sections												
	Section	Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961		Remarks if any:							
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)]							Nil					
	Description		Amount		Remarks if any:								
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):							Nil					
	Name of Fund		Amount		Actual Date		Due Date		The actual amount paid				

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 expenditure of capital nature;		Nil
	Particulars	Amount in Rs.	Remarks if any:
	2 expenditure of personal nature;		Nil
	Particulars	Amount in Rs.	Remarks if any:
	3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil
	Particulars	Amount in Rs.	Remarks if any:



4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

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

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

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:

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)

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Remarks if any:

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

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

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:

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.

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

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

Nil



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)																
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
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;																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
Remuneration	Section 40b	971654		971654	0 0											
Interest	Section 40b	600000		600000	0 0											
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:																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
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):																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7);																
f) any sum paid by the assessee as an employer not allowable under section 40A(9);																
g) particulars of any liability of a contingent nature;																
Nature of Liability		Amount	Remarks if any:													



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;				Nil				
	Particulars	Amount	Remarks if any:						
i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil				
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil				
23	Particulars of payments made to persons specified under section 40A(2)(b).				Nil				
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks 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:-								
	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							
	a)	paid during the previous year; Nil							
		Nature of Liability	Amount	Remarks if any:		Section			
	b)	not paid during the previous year; Nil							
		Nature of Liability	Amount	Remarks if any:		Section			
	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); Nil							
		Nature of Liability	Amount	Remarks if any:		Section			
	b)	not paid on or before the aforesaid date. Nil							
		Nature of Liability	Amount	Remarks if any:		Section			
	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account. No							
27	a)	Amount of Central Value Added Tax credits 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 in the accounts. No							
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account. Nil							
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:			
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. No								
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:
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. NA								



29	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	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				NA												
	Nature of Income		Amount		Remarks if any:												
29	B 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				NA												
	Nature of Income		Amount		Remarks if any:												
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												
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?				NA												
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
30	B 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				NA												
	Amount(in Rs) of interest or 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 of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:									
30	C 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)				No												



Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:					
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	Nil							
	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	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.
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	Nil							
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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		
	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	Nil							
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		
	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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Nil							
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt				

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 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					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:					Nil		
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	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
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					Nil		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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			
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					Nil		



	Name of the payer	Address of the payer				PAN of the payer	Aadhaar no		Amount of repayment of loan or deposit or any specified 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		
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil					
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks		
							Amount	Order U/S and date			
	b) 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					
	c) 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.					No					
	d) 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.					No					
	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, if yes, please furnish the details of speculation loss if any incurred during the previous year.					NA					
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil					
	Section		Amount			Remarks if any:					
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:					No					
	Tax deduction and collection 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)	Remarks if any:



	1	2	3	4	5	6	7	8	9	10	11
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						NA				
	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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	Remarks if any:				
c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:						NA				
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:						
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				
	NA										
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :										
	A Raw Materials :										
	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 products	*percentage of yield;	*shortage / excess, if any.	
	NA										
	B Finished products :										
	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.			
	NA										
	C By products :										
	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.			
	NA										
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2						NA				
	Amount Received(in Rs)		Date of receipt			Remarks if any:					
37	Whether any cost audit was carried out, 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.						NA				
38	Whether any audit was conducted under the Central Excise Act, 1944, 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.						No				
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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						No				



40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		37893850		0	
	Gross profit/turnover	12978502	37893850	34.25	0	0
	Net profit/turnover	497769	37893850	1.31	0	0
	Stock-in-trade/turnover	0	37893850	0	0	0
	Material consumed/finished goods produced	0	0	0	0	0

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.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

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			NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			No		

For S BUCHHA & CO
Chartered Accountant
(Firm Regn No.: 016089C)

Sameer

Sd/-
(SAMEER KUMAR BUCHHA)
PROP

Membership No: 125454

Place :JAIPUR
Date : 28/09/2023
UDIN : 23125454BGXNVR2274



THE MANDAWARA INSTRUMENTS
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.

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/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with effect from 1st April, 1944, in respect of assets acquired on or after 1st March, 1944	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Furniture and fitting	10%	1,16,612	0	0	1,16,612	0	0	0	0	11,661	1,04,951	0
Plant and Machinery	15%	86,055	0	0	86,055	7,06,545	0	0	0	65,899	7,26,701	0
Computer	40%	66,346	0	0	66,346	0	0	0	0	26,538	39,808	0
Total		2,69,013	0	0	2,69,013	7,06,545	0	0	0	1,04,098	8,71,460	0

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	machine	0	7,06,545	7,06,545	12/12/2022	12/12/2022
	Total	0	7,06,545	7,06,545		



TRADING ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

PARTICULARS	SCH.	AMOUNT	PARTICULARS	SCH.	AMOUNT
To Opening Stock		1,05,56,400	By Sales		3,78,93,849
To Purchase		2,36,23,790	By Closing Stock		1,40,56,114
To Direct Expenses		47,91,271			
To Gross Profit		1,29,78,502			
TOTAL		5,19,49,963	TOTAL		5,19,49,963

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For SBUCHHA & CO.
CHARTERED ACCOUNTS
(REGISTRATION NO. : 016089C)

FOR THE MANDAWARA INSTRUMENTS

MR. SHYOJI RAM CHOUDHARY

For The Mandawara Instruments

PARTNER

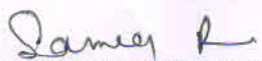
Partner

MRS. MUNNA DEVI

For The Mandawara Instruments

PARTNER

Partner


CA SAMEER KUMAR BUCHHA
MEMBERSHIP NO.: 125454

Place : JAIPUR

Date : 27.09.2023



BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	SCH.	AMOUNT	ASSETS	SCH.	AMOUNT
Capital Account	1	85,32,826	Fixed Assets		8,71,459
Secured Loans	2	46,99,356	Investments	6	13,66,098
Unsecured loans	3	18,82,198	Stock In Hand		1,40,56,114
Duties and Taxes	4	11,76,340	Deposit Assets		24,84,525
Sundry Creditor	5	1,65,67,127	Sundry Debtors	7	81,07,701
Audit Fess Payble		70,000	Loans and Advance assets	8	26,43,000
Salary Payble		2,46,584	Cash At Bank		2,91,414
Sundry Exp. Payble		4,56,416	Cash In Hand		7,848
			Other Current Assets	9	1,16,922
			Branch Divison		36,85,765
TOTAL		3,36,30,847	TOTAL		3,36,30,847

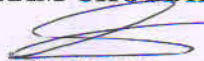
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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As per our report of even date.

For SBUCHHA & CO.
CHARTERED ACCOUNTS
(REGISTRATION NO. : 016089C)

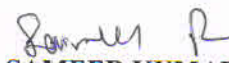
FOR THE MANDAWARA INSTRUMENTS

For The Mandawara Instruments
MR. SHYOJI RAM CHOUDHARY


PARTNER Partner

For The Mandawara Instrumer
MRS. MUNNA DEVI


PARTNER Part


CA SAMEER KUMAR BUCHHA
MEMBERSHIP NO.: 125454
Place : JAIPUR
Date : 27.09.2023



CAPITAL ACCOUNT

PARTICULARS	SHYOJI RAM CHOUDHARY	MUNNA DEVI	PARTICULARS	SHYOJI RAM CHOUDHARY	MUNNA DEVI
TO DRAWING C/F	13,88,892	12,32,684	BY BALANCE B/F	48,51,356	23,93,108
TO BALANCE	54,37,689	30,95,136	BY CAPITAL INTRODUCED	9,40,513	9,00,000
			To Remuneration	4,85,827	4,85,827
			To Interest	3,00,000	3,00,000
			To Profit	2,48,885	2,48,885
TOTAL	68,26,581	43,27,820	TOTAL	68,26,581	43,27,820

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For SBUCHHA & CO.
CHARTERED ACCOUNTANTS
(REGISTRATION NO. : 016089C)

FOR THE MANDAWARA INSTRUMENTS

For The Mandawara Instruments

For The Mandawara Instruments

MR. SHYOJI RAM CHOUDHARY

Partner

MRS. MUNNA DEVI

Partner

PARTNER

PARTNER

Sameer K
CA SAMEER KUMAR BUCHHA
Membership No.: 125454
Place : JAIPUR
Date : 27.09.2023




PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

PARTICULARS	SCH.	AMOUNT	PARTICULARS	SCH.	AMOUNT
To Accounting Charges		2,10,000	By Gross Profit		1,29,78,502
To Bank Charges		60,201			
To Car Rent		93,503			
To Depreciation		1,04,099			
To Diesel & Petrol Exp		45,320			
To Refreshment Exp		1,290			
To Frieght Exp		2,381			
To Hotel Accomodation Exp		5,068			
To Insurance Exp		44,151			
To Interst on Bank CC		4,76,890			
To Internet And Recharge Exp		666			
To Intt On OD		38,634			
To Mobile Recharge Exp		299			
To Office Exp		7,24,182			
To Office Rent		1,13,670			
To Other Exp		10,89,896			
To Repair and Maintance		11,203			
To Salary Exp		61,50,232			
To Tender Fees		3,427			
To Transport and Allowance		16,08,915			
To Travelling Exp		1,25,052			
To Partner interest		6,00,000			
To Remuneration		9,71,654			
To Net Profit		4,97,769			
TOTAL		1,29,78,502	TOTAL		1,29,78,502

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS


The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For SBUCHHA & CO.
CHARTERED ACCOUNTS
(REGISTRATION NO. : 016089C)


CA SAMEER KUMAR BUCHHA
MEMBERSHIP NO.: 125454
Place : JAIPUR
Date : 27.09.2023



FOR THE MANDAWARA INSTRUMENTS
For The Mandawara Instruments


MR. SHYOJI RAM CHOUDHARY Partner
PARTNER

For The Mandawara Instruments


MRS. MUNNA DEVI Partner
PARTNER

INVESTMENT	SCH:06
PARTICULARS	AMOUNT
ACCURED INTT ON SD	22,689
DAISY DEVELOPERS	10,33,860
FDR	2,05,051
NSC	4,498
PND FD GRARENTY	1,00,000
TOTAL	13,66,098

SUNDRY DEBTOR	SCH:07
PARTICULARS	AMOUNT
AAYOJAN SCHOOL	(1,29,953)
ADARSH CO. OPERATIVE BANK LTD	15,224
ADRASH COP BANK OLD	(3,306)
BANK GST TDS	(1,34,449)
BANK OF BARODA	7,25,500
BANK OF BARODA UP	28,108
BANK OF INDIA	(7,550)
BANK TDS	(1,50,578)
BARODA RAJASTHAN KSHETRIYA GRAMIN BAN	16,79,125
BOB ASSAM	(19,570)
BOB GUJRAT	3,61,903
BOB M P	(60,000)
BOB RAJ	(34,758)
BOB UP	(66,852)
BOB_ WEST BANGAL	(4,71,915)
B O I MADHAYA PRADESH	2,04,164
BOI_ GUJRAT	46,526
BOI_ UP	(52,116)
BOI_ WEST BANGAL	(79,290)
CANARA BANK GUJRAT	75,011
CANARA BANK UP	12,429
CANARA RAJASHTAN	(1,07,995)
CANRA BANK T	26,096
C B I DELHI	(71,956)
C B I MADHYA PRADESH	(4,14,179)
CBI WEST BENGAL	(11,914)
CBI_ HARIYANA	47,009
CENTERL BANK OF INDIA	12,36,335
CENTRAL BANK OF INDIA CHHATTISGARH	2,68,587
CENTRAL BANK OF INDIA UP	(30,985)
INDIAN BANK	3,63,265
INDIAN BANK RAJASHTAN	(34,075)
INDIAN BANK UP	(21,601)
IOB_ RAJASHTHAN	1,538
NAGAR PALIKA CHAKSU	31,99,169
NAGAR PALIKA KEKRI	(45,53,922)
NAGAR PALIKA SARWAD	3,64,616
ORIENTEL BANK	93,461
PANJAB NACTIONAL BANK	3,45,900
RAJASTHAN MARUDHARA GRAMIN BANK	7,14,844



SECURED LOANS	SCH:02
PARTICULARS	AMOUNT
LOAN	4,36,625
UCO BANK_CCA01660	36,62,731
CAR LOAN	6,00,000
TOTAL	46,99,356

UNSECURED LOANS	SCH:03
PARTICULARS	AMOUNT
DEVENDRA JI	7,92,198
RAMSWAROOP JATT	1,50,000
SURESH CHAND SHARMA	9,40,000
TOTAL	18,82,198

DUTIES & TAXES	SCH:04
PARTICULARS	AMOUNT
GST PAYABLE	12,97,417
INCOME TAX PAID	(49,140)
ESIC	(11,318)
PF	(60,619)
TOTAL	11,76,340

SUNDRY CREDITORS	SCH:05
PARTICULARS	AMOUNT
AAYAT FIRE SAFETY SERVICE	1,60,398
BALAAJI STEEL	25,802
ELECTOROGROUPS	4,90,560
FIDELITY NETWORKS	3,03,081
G S S IT SERVICES	5,88,938
JP & SONS	6,32,447
KUSHAL IT SOLUTION	30,865
MANDAWARA INSTRUMENTS PVT LTD	(2,48,350)
MONEX	36,686
NARAYANA ENTERPRISE NEW	(1,916)
PBR NETWORKING SOLUTION	(3,297)
PV LUMNES LLP	5,200
SAFETY PLUS ENGINEERING	3,14,972
SECURICO ELECTRONICE INDIA LTD	(84,099)
SECURICO ELECTRONICS INDIA LIMITED-05	(4,222)
SUNDRY CREDITORS ALL	1,02,91,497
SHREE BALAJI ELECTRONIC	2,47,100
S.K. SECURITY SYSTEM	11,07,172
SPADILLE SAFAATY ELECTORNICSS INDIAA	27,484
STAR TECH COMPUTER & SECURITY	54,446
SUNSHINE COMPUTERS	8,50,555
SYSTEM POWERTRONIC	17,41,809
TOTAL	1,65,67,127



RMGB OLD	(1,36,862)
SBI CHATISGAARH OLD	(23,136)
SBI CHATTISHGARH	12,91,628
S B I MADHYA PRADESH	6,54,487
SBI UP	44,819
STATE BANK OF INDIA	25,48,074
SUNDRY DEPTORS OTHER	14,514
UBI DELHI	885
UBI UP	(7,995)
UNION BANK OF INDIA	3,46,091
UNION BANK OF INDIA OLD	(1,652)
UNITED BANK OF INDIA OLD	25,000
TOTAL	81,07,701

LOANS AND ADVANCE ASSETS	SCH:08
PARTICULARS	AMOUNT
RAMESH CHAND CHOUDHARY	6,43,000
SUBHAM SHARMA	1,00,000
VIKASH CHOUDHARY	3,00,000
BALRAM CHOUDHARY	16,00,000
TOTAL	26,43,000

LOANS AND ADVANCE ASSETS	SCH:09
PARTICULARS	AMOUNT
TDS Fy-2020-21	44,385
TDS Fy-2021-22	12,318
TDS Fy-2022-23	6,080
OTHER CURRENT ASSETS	54,139
TOTAL	1,16,922



