



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. M/S S K OFFSET PRIVATE LIMITED
15,SPORTS COMPLEX ENCLAVE,DELHI ROAD,MEERUT
PAN **AAKCS6845A**

was conducted by us M/s Ravindra Aggarwal & Co. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 11-Sep-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023
(b) the audited Balance Sheet as at 31-MAR-2023; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
3	Others	Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. 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. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause

For **RAVINDRA AGGARWAL & CO.**
Chartered Accountants
(Firm Regn No.: 0001405C)

Place :MEERUT
Date : 11/09/2023
UDIN : 23411631BGXZCU3849



(**ROHIT AGGARWAL**)
Partner
Membership No: 411631

FORM NO. 3CD

[See rule 6G(2)]

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

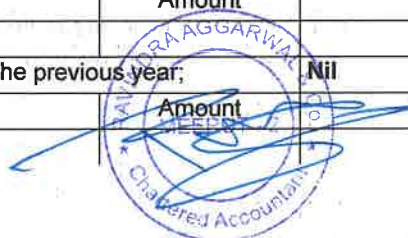
Part A

01	Name of the assessee	M/S S K OFFSET PRIVATE LIMITED				
02	Address	15,SPORTS COMPLEX ENCLAVE,DELHI ROAD,MEERUT				
03	Permanent Account Number (PAN)	AAKCS6845A				
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	Yes				
	Name of Act	State	Other	Registration No.	Description (optional)	
	Goods and service tax	UTTAR PRADESH		09AAKCS6845A1Z7		
05	Status	Company				
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				
		Third Proviso to sec 44AB : Audited under any other law				
		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 ?	No				

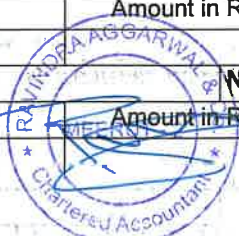
Part B

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	Remarks if any:	
			MANUFACTURING	Other manufacturing n.e.c.	04097	Sale of printed material & Job work of printing.	
	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.)	15, SPORTS COMPLEX ENCLAVE,, MEERUT, DELHI ROAD,, UTTAR PRADESH, 250002, INDIA			Cash Book, Journal, Ledger, Bank Book (Computerized)	
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Journal, Ledger, Bank Book				

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)			Yes	
	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.)
		ICDS II - Valuation of Inventories	0	6733519	-6733519
f)	Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		As per accounting policies & notes to financial statements		
	ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements		
	ICDS III - Construction Contracts		NA		
	ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements		
	ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS VII - Governments Grants		NA		
	ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14	a) Method of valuation of closing stock employed in the previous year.			Raw Material :- Cost or NRV Whichever is lower	
	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:			Yes	
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
		As per Details Provided at Serial no .13 (d) & 13 (e)			
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):		As Per Annexure "B"									
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	Amount of tax deducted	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	Amount of tax deducted	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)																



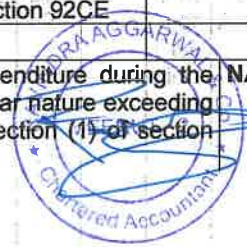
A Details of payment on which levy is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details 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.								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	Pin code	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)							Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii	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;							NA								
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d)	Disallowance/deemed income under section 40A(3):															
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							No								
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no											
20-Feb-2023	Electricity	73,481	Pashchimanchal Vidyut Vitran Nigam Ltd. Meerut													
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								
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);							Nil								
f)	any sum paid by the assessee as an employer, not allowable under section 40A(9);							Nil								
g)	particulars of any liability of a contingent nature:							Nil								
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).	As Per Annexure "C"			
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;				
		Nature of Liability	Amount	Remarks if any:	Section	
		Interest payable to scheduled bank	1865	Paid on 01.06.2022	Sec 43B (e) - interest on loan from scheduled bank	
	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);				
		Nature of Liability	Amount	Remarks if any:	Section	
		EPF	40000	Paid on 24-04-2023	Sec.43B(b) -provident /superannuation/gratuity/other fund	
		ESIC	31196	paid on 24-04-2023	Sec 43B(b) -provident /superannuation/gratuity/other fund	
		Interest Payable to scheduled bank	404366	Paid upto 30.04.2023	Sec 43B (e) - interest on loan from scheduled bank	
	b)	not paid on or before the aforesaid date.				
		Nature of Liability	Amount	Remarks if any:	Section	
		Bonus	1767373		Sec 43B(c) - sum referred to u/s 36(1)(ii)	
	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.	Yes			
		SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment
		1	Balance representing credits as at the beginning of the year	0		
		2	Input available during the year	5022631	16342703	The credit availed is treated as advance duty and has not ben debited to P and L a/c
		3	Less amount of credit utilised during the year	4852577	9504235	The duty availed has been utilised against duty payable on finished goods
		4	Balance representing outstanding amount as at the end of the year	170054	6838468	
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NA			



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.				No												
	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 **As Per Annexure "D"**

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

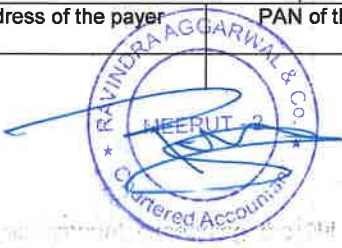
Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque 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:						
	Name of the payee	Address 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
	Priyanshu Agarwal	Meerut		1200000	3600303	Cheque	Account payee cheque
	Sumati electronics	Meerut		500000	784000	Cheque	Account payee cheque
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				



Particulars of repayment of loan or deposit or any specified amount in an amount exceeding the limit specified in section 280IT received by a cheque or bank draft which is not an

Nil

Name of the payer	Account payee	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. No

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. No

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: Yes

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)
1	2	3	4	5	6	7	8	9	10
MRTS04877F	194A	Interest other than Interest on securities	437715	437715	437715	43772	0	0	0



MRTS04877F	194C	Payments to contractors	4707510	3640988	3640988	63648	0	0	0
MRTS04877F	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	5377516	5506440	5506440	55072	0	0	0
MRTS04877F	192	Salary	20802602	8388639	8388639	904820	0	0	0
MRTS04877F	194J	Fees for professional or technical services	619255	456255	456255	58126	0	0	0
MRTS04877F	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	33156096	33156096	33156096	82851	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

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
MRTS04877F	24Q	31-Oct-2022	28-Oct-2022	Yes	
MRTS04877F	24Q	31-Jan-2023	27-Jan-2023	Yes	
MRTS04877F	24Q	31-May-2023	24-May-2023	Yes	
MRTS04877F	26Q	30-Nov-2022	17-Nov-2022	Yes	
MRTS04877F	26Q	31-Jan-2023	18-Jan-2023	Yes	
MRTS04877F	26Q	31-May-2023	13-May-2023	Yes	
MRTS04877F	27EQ	15-Oct-2022	12-Oct-2022	Yes	
MRTS04877F	27EQ	15-Jan-2023	14-Jan-2023	Yes	
MRTS04877F	27EQ	15-May-2023	27-Apr-2023	Yes	

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

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.
MRTS04877F	233	233	12-Oct-2022
MRTS04877F	2967	2967	17-Nov-2022
MRTS04877F	196	196	14-Jan-2023
MRTS04877F	42	42	18-Jan-2023
MRTS04877F	757	757	13-May-2023
MRTS04877F	152	152	27-Apr-2023
MRTS04877F	5970	5970	24-May-2023

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.	
Quantitative details have not been maintained.										
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.			
Quantitative details have not been maintained.										
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.			
Nil										

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.				No
----	--	--	--	--	--	----

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.				NA
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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		153827299			62772132	
	Gross profit/turnover	25486947	153827299	16.57	13111943	62772132	20.89
	Net profit/turnover	8715862	153827299	5.67	2915843	62772132	4.65
	Stock-in-trade/turnover	65490	153827299	0.04		62772132	0
	Material consumed/finished goods produced						

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
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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 RAVINDRA AGGARWAL & CO.
Chartered Accountants
(Firm Regn No.: 0001405C)

Place :MEERUT
Date : 11/09/2023
UDIN : 23411631BGXZCU3849



(ROHIT AGARWAL)
Partner
Membership No: 411631

M/S S K OFFSET PRIVATE LIMITED
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/15BAD (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 dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit 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 reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Scooter	15%	25,906	0	0	25,906	0	0	0	0	0	3,886	22,020	0
Furniture and Fitting including Moped	10%	2,81,192	0	0	2,81,192	95,600	0	0	0	0	37,679	3,39,113	0
Cellular Phone	10%	71,131	0	0	71,131	46,889	0	0	0	0	11,802	1,06,218	0
Inventor	10%	2,11,346	0	0	2,11,346	1,64,405	0	0	0	0	37,575	3,38,176	0
Plant and Machinery	15%	1,06,76,593	0	0	1,06,76,593	2,21,22,983	0	0	0	0	747	6,722	0
Plant and Machinery Old	15%	1,83,682	0	0	1,83,682	0	0	0	0	0	27,552	1,56,130	0
Generator	15%	8,96,472	0	0	8,96,472	0	0	0	0	0	1,34,471	7,62,001	0
Cars	15%	24,49,595	0	0	24,49,595	22,53,105	0	0	0	0	7,05,405	39,97,295	0
Computer	40%	3,79,811	0	0	3,79,811	5,57,708	0	0	0	0	3,54,840	5,82,679	0
Motor Cycle	15%	12,243	0	0	12,243	0	0	0	0	0	1,836	10,407	0
Digital Camera	10%	93,691	0	0	93,691	2,22,641	0	0	0	0	31,633	2,84,699	0
Refrigerator	10%	1,10,393	0	0	1,10,393	0	0	0	0	0	11,039	99,354	0
Truck	15%	2,78,481	0	0	2,78,481	0	0	0	0	0	41,772	2,36,709	0
Office Equipment	10%	1,55,531	0	0	1,55,531	4,33,898	0	0	0	0	55,293	5,34,136	0
A. C.	15%	4,37,003	0	0	4,37,003	7,53,924	0	0	0	0	1,75,710	10,15,217	0
Cycle	15%	4,637	0	0	4,637	0	0	0	0	0	696	3,941	0
Total		1,62,76,104	0	0	1,62,76,104	2,66,51,153	0	0	0	0	99,25,660	3,30,01,597	



Addition/Deduction in Fixed Assets During the Financial Year

Block 10% Furniture and Fitting including

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Racks	95,600	0	95,600	24/06/2022	24/06/2022
	Total	95,600	0	95,600		

Block 10% T.V.

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	LED	36,719	0	36,719	29/07/2022	29/07/2022
2	LED	10,170	0	10,170	06/05/2022	06/05/2022
	Total	46,889	0	46,889		

Block 10% Cellular Phone

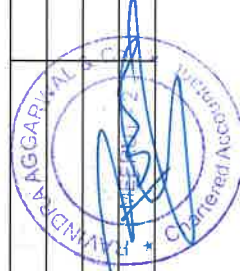
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Phone	33,050	0	33,050	01/08/2022	01/08/2022
2	Phone	1,31,355	0	1,31,355	05/09/2022	05/09/2022
	Total	1,64,405	0	1,64,405		

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	Core cutting machine	0	32,000	32,000	27/01/2023	27/01/2023
2	Die Cutting Machine	0	39,98,047	39,98,047	21/02/2023	21/02/2023
3	Dot plate cleaning Machine	3,28,000	0	3,28,000	07/09/2022	07/09/2022
4	Gallus Machine	1,56,40,058	0	1,56,40,058	01/08/2022	01/08/2022
5	Grammage Machine	0	1,27,100	1,27,100	03/01/2023	03/01/2023
6	Hydraulic Pallet truck	0	23,400	23,400	21/02/2023	21/02/2023
7	Ink Mixer machine	0	21,07,878	21,07,878	21/12/2022	21/12/2022
8	Transformer	39,000	0	39,000	27/06/2022	27/06/2022
9	Transformer	0	41,000	41,000	19/11/2022	19/11/2022
	Total	1,60,07,058	63,29,425	2,23,36,483		

Block 15% Plant and Machinery

S.No.	Particulars	Sale Amount	Date of Sale
1	Slicer Machine	13,500	16/07/2022
2	Vaccum Pump	2,00,000	05/01/2023
	Total	2,13,500	



Block 15% Cars

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Alcazar	22,53,105	0	22,53,105	22/06/2022	22/06/2022
	Total	22,53,105	0	22,53,105		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	barcode scanner	6,400	0	6,400	16/07/2022	16/07/2022
2	Computer	67,119	0	67,119	03/08/2022	03/08/2022
3	Computer	0	40,642	40,642	19/11/2022	19/11/2022
4	Computer	0	21,719	21,719	21/11/2022	21/11/2022
5	Desktop	35,720	0	35,720	28/07/2022	28/07/2022
6	ERP Software	2,11,864	0	2,11,864	29/08/2022	29/08/2022
7	Hard disk	0	15,678	15,678	21/02/2023	21/02/2023
8	Laptop	42,916	0	42,916	28/06/2022	28/06/2022
9	Laptop	42,091	0	42,091	06/07/2022	06/07/2022
10	Printer	12,288	0	12,288	16/07/2022	16/07/2022
11	Printer	12,627	0	12,627	29/07/2022	29/07/2022
12	Printer	0	22,797	22,797	04/03/2023	04/03/2023
13	Tablet	25,847	0	25,847	02/08/2022	02/08/2022
	Total	4,56,872	1,00,836	5,57,708		

Block 10% Digital Camera

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CCTV Camera	75,425	0	75,425	18/05/2022	18/05/2022
2	CCTV Camera	89,546	0	89,546	09/08/2022	09/08/2022
3	CCTV Camera	57,670	0	57,670	27/08/2022	27/08/2022
	Total	2,22,641	0	2,22,641		

Block 10% Office Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Attendance Machine	15,500	0	15,500	20/06/2022	20/06/2022
2	Auto Scrubber Drier	73,000	0	73,000	01/11/2022	01/11/2022
3	Electric Motor	20,300	0	20,300	04/05/2022	04/05/2022



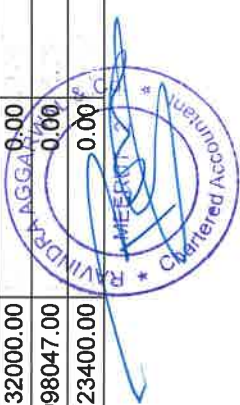
4	Fire Extinguisher	3,02,640	0	3,02,640	19/09/2022	19/09/2022
5	Ro Water Purifier	22,458	0	22,458	06/09/2022	06/09/2022
	Total	3,60,898	73,000	4,33,898		

Block 15% A. C.

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Air Conditioner	2,60,312	0	2,60,312	24/05/2022	24/05/2022
2	Air Conditioner	77,361	0	77,361	17/06/2022	17/06/2022
3	Air Conditioner	1,71,875	0	1,71,875	06/07/2022	06/07/2022
4	Air Conditioner	2,05,313	0	2,05,313	29/07/2022	29/07/2022
5	Air Conditioner	0	39,063	39,063	01/11/2022	01/11/2022
	Total	7,14,861	39,063	7,53,924		

Total Amount of Additional Depreciation Claimed and Carried Forward for the next year

1	2	3	4	5	6	7	8	9	10
Name of the Asset	Date of Purchase	Asset Put to use	Eligible Plant and Machinery purchased during the year and used for More than 180 days	Eligible Plant and Machinery Purchased during the year and used for less than 180 days	Eligible Plant and Machinery purchased in the previous year and put to use for less than 180 days	Additional Depreciation @ 20% on the Amount in Column no 4	Additional Depreciation @ 10.0% on the Amount in Column no 5	Balance of Additional Depreciation brought forward for the Asset Purchased during the previous year and used for less than 180 Days 10.0% of Column no 6	Total
VACCUM PUMP	10-Dec-2021	10-Dec-2021		140000.00	140000.00			14000.00	14000.00
Transformer	27-Jun-2022	27-Jun-2022	39000.00	0.00	0.00	7800.00	0.00	0.00	7800.00
Gallus Machine	1-Aug-2022	1-Aug-2022	15640058.00	0.00	0.00	3128011.60	0.00	0.00	3128011.60
Dot plate cleaning Machine	7-Sep-2022	7-Sep-2022	328000.00	0.00	0.00	65600.00	0.00	0.00	65600.00
Transformer	19-Nov-2022	19-Nov-2022	0.00	41000.00	0.00	0.00	4100.00	0.00	4100.00
Ink Mixer machine	21-Dec-2022	21-Dec-2022	0.00	2107878.00	0.00	0.00	210787.80	0.00	210787.80
Grammage Machine	3-Jan-2023	3-Jan-2023	0.00	127100.00	0.00	0.00	12710.00	0.00	12710.00
Core cutting machine	27-Jan-2023	27-Jan-2023	0.00	32000.00	0.00	0.00	3200.00	0.00	3200.00
Die Cutting Machine	21-Feb-2023	21-Feb-2023	0.00	3998047.00	0.00	0.00	399804.70	0.00	399804.70
Hydraulic Pallet truck	21-Feb-2023	21-Feb-2023	0.00	23400.00	0.00	0.00	2340.00	0.00	2340.00



Annexure "B"

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

EMPLOYEES STATE INSURANCE

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallowable amount
April, 2022	0		15/05/2022			
May, 2022	817	16/06/2022	15/06/2022	817	1	817
June, 2022	721	25/07/2022	15/07/2022	721	10	721
July, 2022	857	20/08/2022	15/08/2022	857	5	857
August, 2022	934	11/11/2022	22/09/2022	934	50	934
September, 2022	1273	11/11/2022	15/10/2022	1273	27	1273
October, 2022	1348	17/11/2022	15/11/2022	1348	2	1348
November, 2022	1254	24/04/2023	15/12/2022	1254	130	1254
December, 2022	1299	24/04/2023	15/01/2023	1299	99	1299
January, 2023	1292	24/04/2023	15/02/2023	1292	68	1292
February, 2023	1718	24/04/2023	15/03/2023	1718	40	1718
March, 2023	1660	24/04/2023	15/04/2023	1660	9	1660

PROVIDENT FUND

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallowable amount
April, 2022	5400	16/05/2022	15/05/2022	5400	1	5400
May, 2022	5400	16/06/2022	15/06/2022	5400	1	5400
June, 2022	5400	03/08/2022	15/07/2022	5400	19	5400
July, 2022	5400	17/11/2022	15/08/2022	5400	94	5400
August, 2022	5400	17/11/2022	15/09/2022	5400	63	5400
September, 2022	7200	17/11/2022	15/10/2022	7200	33	7200
October, 2022	7200	17/11/2022	15/11/2022	7200	2	7200
November, 2022	7200	24/04/2023	15/12/2022	7200	130	7200
December, 2022	7200	24/04/2023	15/01/2023	7200	99	7200
January, 2023	7200	24/04/2023	15/02/2023	7200	68	7200
February, 2023	7200	24/04/2023	15/03/2023	7200	40	7200
March, 2023	7200	24/04/2023	15/04/2023	7200	9	7200

Annexure "C"

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

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction
Pradeep Agarwal	Director of the Company		15,00,000	Director Salary
Ayush Agarwal	Director of the Company		12,00,000	Director Salary
Priyanshu Agarwal	Director of the Company		12,00,000	Director Salary
Neelam Agarwal	Director of the Company		15,00,000	Director Salary
Nikita Agarwal	Director of the Company		12,00,000	Director Salary
Pallavi Singhal	Director of the Company		6,50,000	Director Salary
Navya Aggarwal	Daughter of the Director		4,80,000	Salary

Director of the
Company
Director of the
Company
Director of the
Company

Annexure "D"

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

Name of the lender or depositor	Address 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.
Ayush Agarwal	Meerut		5,85,000	No	10,85,079	RTGS	
Pradeep Agarwal	Meerut		36,70,000	No	41,20,000	Cheque	Account payee cheque
Priyanshu Agarwal	Meerut		27,70,000	No	36,00,303	RTGS	
Neelam Agarwal	Meerut		7,86,000	No	68,41,392	RTGS	
Nikita Agarwal	Meerut		4,00,000	No	4,00,000	RTGS	
Sumati electronics	Meerut		61,000	No	7,84,000	Net Banking	

Optional annexure

14 b. Deviation in Value Of Valuation Prescribed U/S 145A Of Income Tax Act, 1961.

Particulars	As Per Section 145 A	As Per Regular Method Employed	Difference
GST relatable to the Closing Stock as on 31-03-2023 (GST includable in valuation of Closing Stock in terms of Section 145A)	9,58,040	0	9,58,040.00
Add: Balance of GST Receivable as on 31.03.2022 (Availed during the year but claimed u/s 145A in earlier year)	0		0.00
Less: GST on Closing Stock as on 31.03.2022 being allowable u/s 145A having been included in value of closing stock for Income Tax Purposes	-8,53,091	0	-8,53,091.00
Add: GST Receivable as on 31.03.2023 (Being allowable u/s 145A having been paid on purchases)	-68,38,468	0	-68,38,468.00
Net Effect			(67,33,519.00)

