



Acknowledgement Number:565148990290922

FORM 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

Name	TIWARI AUTOMOBILES PRIVATE LIMITED
Address	QUARTER NO 4, TYPE A/III , RAIL VIHAR, KANYAPUR SATELLI TE TOWNSHOP , Ramkrishna Mission S.O , Sarshatali , BARDHAMAN , 32- West Bengal , 91-India , Pincode - 713305
PAN	AAECT1299D
Aadhaar Number of the assessee, if available	

was conducted by us A KESHRI AND CO in pursuance of the provisions of the Companies Act, 2013,
and We annex hereto a copy of our audit report dated 01-Sep-2022 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022
- the audited balance sheet as at 31-Mar-2022 ; and
- 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.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	AJAY KUMAR
Membership Number	409053
FRN (Firm Registration Number)	0015261C



Acknowledgement Number:565148990290922

Address	A KESHRI AND CO , DUMKA ROADJHOUSAGARHI , B.Deoghar H.O , Deoghar , DEOGHAR , 35- Jharkhand , 91-India , Pincode - 814112
Date of signing Tax Audit Report	01-Sep-2022
Place	DEOGHAR
Date	01-Sep-2022

This form has been digitally signed by **AJAY KUMAR** having PAN **ATOPK6788Q** from IP Address **DEOGHAR** on **29/09/2022 01:07:29 PM** Dsc Sl.No and issuer **,CN=IDSign sub CA for Consumers 2014,OU=Certifying Authority,O=QCID Technologies Private Limited**



Acknowledgement Number:565148990290922

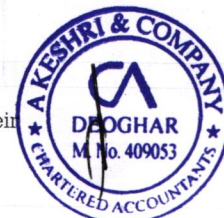
FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee	TIWARI AUTOMOBILES PRIVATE LIMITED	
2. Address of the Assessee	QUARTER NO 4, TYPE A/III , RAIL VIHAR, KANYAPUR SATELLITE TO WNSHOP Ramkrishna Mission S.O , Sarshatali , BARDHAMAN , 32- West Bengal , 91-India , Pincode - 713305	
3. Permanent Account Number (PAN)	AAECT1299D	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 35- Jharkhand	20AAECT1299D1Z0
5. Status	Company	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No	
Section under which option exercised		

PART - B



9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Acknowledgement Number:565148990290922

Sl. No.	Name	Profit Sharing Ratio (%)
---------	------	--------------------------

(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**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Repair and maintenance of motor vehicles	09002
2	WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001

(b). If there is any change in the nature of business or profession, the particulars of such change ? **No**

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **Yes**

Sl.No.	Books prescribed
1	CASH BOOK, LEDGER, JOURNAL, SALES REGISTER, PURCHASE REGISTER, ETC

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
---------	------------------	----------------	----------------	--------------------------	---------------------	---------	-------



Acknowledgement Number:565148990290922

1	CASH BOOK, LEDGER, JOURNAL, SALES REGISTER, PURCHASE REGISTER, ETC	QUARTER NO 4, TYPE A/II	RAIL VIHAR, KANYA PURSAT ELLITE TOWNSHIP	BARDHAMAN	713305	91-India	32- West Bengal
---	--	-------------------------	--	-----------	--------	----------	-----------------

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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, LEDGER, JOURNAL, SALES REGISTER, PURCHASE REGISTER, ETC

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**

Sl. No.	Section	Amount
	No records added	

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**

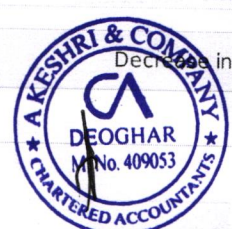
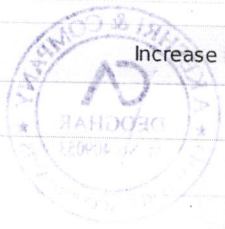
(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0



Acknowledgement Number:565148990290922

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year **At Cost**

(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**

Sl. NO.	Particulars	Increase in profit	Decrease in profit
			No records added

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
				No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
1	Nil	₹ 0

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
1	Nil	₹ 0



Acknowledgement Number:565148990290922

(d). any other item of income;

Sl. No.	Description	Amount
1	Nil	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
1	Nil	₹ 0

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:

Sl. No. of property	Details of property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Building @ 10%	10	₹ 15,53,349	₹ 0	₹ 0	₹ 15,53,349	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,55,335	₹ 13,98,014



Acknowledgement Number:565148990290922

2	Furnitures & Fittings @ 10%	₹ 2,40,517	₹ 0	₹ 0	₹ 2,40,517	₹ 0	₹ 0	₹ 0	₹ 0	₹ 24,052	₹ 2,16,465
3	Plant and Machinery @ 15%	₹ 8,35,097	₹ 0	₹ 0	₹ 8,35,097	₹ 13,04,648	₹ 0	₹ 0	₹ 2,68,525	₹ 18,71,220	
4	Plant and Machinery @ 40%	₹ 1,180	₹ 0	₹ 0	₹ 1,180	₹ 1,08,167	₹ 1,08,167	₹ 0	₹ 0	₹ 22,105	₹ 87,242

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
1	Nil	₹ 0

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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.

Capital expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Personal expenditure



Acknowledgement Number:565148990290922

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl.No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

(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:



Acknowledgement Number:565148990290922

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

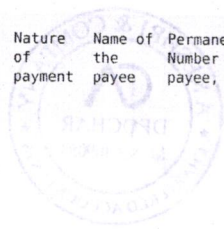
B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------



Acknowledgement Number:565148990290922

1	₹ 0
---	-----

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

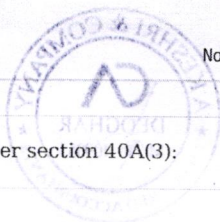
viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3):



Acknowledgement Number:565148990290922

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. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1	Nil	₹ 0

(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;

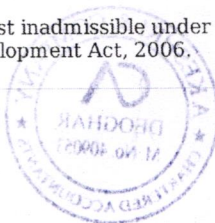
Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

₹ 0

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

₹ 0



Acknowledgement Number:565148990290922

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0



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);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

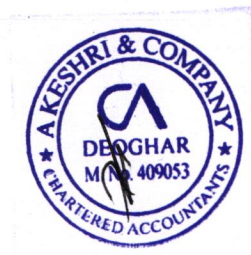
No

CENVAT /ITC Amount Treatment in Profit & Loss/Accounts
No records added

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added



Acknowledgement Number:565148990290922

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)(viii) ? **No**

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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)(viii) ? **No**

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? **No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		



Acknowledgement Number:565148990290922

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**

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? **No**

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? **No**

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. 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**

b. Please furnish the following details



Acknowledgement Number:565148990290922

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added									

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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



Acknowledgement Number:565148990290922

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017



Acknowledgement Number:565148990290922

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
---------	-------------------	----------------------	--	---	---------------------	--	--	--

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
---------	-------------------	----------------------	--	---	--

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
---------	-------------------	----------------------	--	---	--

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act



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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? **No**

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

Please furnish the details of the same. **₹ 0**

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

Please furnish the details of the same. **₹ 0**

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. **No**

Please furnish the details of the same. **₹ 0**

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
		No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? **No**



Acknowledgement Number:565148990290922

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? **Yes**

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

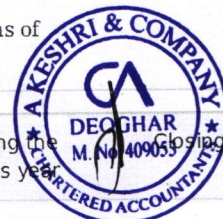
(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? **No**

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any



Acknowledgement Number:565148990290922

1 0 0 0 0 0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.



Acknowledgement Number:565148990290922

38. Whether any audit was conducted under the Central Excise Act, 1944 ? **No**

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? **No**

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	473299711		0	
(b)	Gross profit / Turnover	4077258	473299711	0.86	
(c)	Net profit / Turnover	4077258	473299711	0.86	
(d)	Stock-in-Trade / Turnover	444529434	473299711	93.92	
(e)	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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
						No records added



Acknowledgement Number:565148990290922

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ? **No**

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? **No**

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

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)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 44,45,29,434	₹ 0	₹ 0	₹ 44,45,29,434	₹ 44,45,29,434	₹ 0

Accountant Details

Accountant Details

Name	AJAY KUMAR
Membership Number	409053
FRN (Firm Registration Number)	0015261C



Acknowledgement Number:565148990290922

Address	A KESHRI AND CO, DUMKA ROADJHOUAGARHI, B.Deoghar H.O, Deoghar, DEOGHAR, 35- Jharkhand, 91-India, Pincode - 814112
Place	DEOGHAR
Date	01-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Apr-2021	01-Apr-2021	₹ 2,31,055	₹ 0	₹ 0	₹ 0	₹ 2,31,055
	2	01-Jun-2021	01-Jun-2021	₹ 3,74,440	₹ 0	₹ 0	₹ 0	₹ 3,74,440
	3	01-Jan-2022	01-Jan-2022	₹ 6,99,153	₹ 0	₹ 0	₹ 0	₹ 6,99,153



Acknowledgement Number:565148990290922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Feb-2022	01-Feb-2022	₹ 1,08,167	₹ 0	₹ 0	₹ 0	₹ 1,08,167

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				



Acknowledgement Number:565148990290922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by **AJAY KUMAR** having PAN **ATOPK6788Q** from IP Address **DEOGHAR** on **29/09/2022 01:07:29 PM** Dsc Sl.No and issuer **,CN=IDSign sub CA for Consumers 2014,OU=Certifying Authority,O=QCID Technologies Private Limited**



TIWARI AUTOMOBILES PRIVATE LTD.

Regd. Off.:-QTR NO. 4, TYPE A/III, RAIL VIHAR, KANYAPUR SATELLITE TOWNSHIP, ASANSOL - 713305

Showroom:- Lakhikundi, Airport Road , Dumka-814101

Balance Sheet as at 31st March, 2022

Particulars	Notes	31.03.2022	31.03.2021
		₹	₹
EQUITY AND LIABILITIES			
1 Shareholders Fund			
a) Share Capital	1	12,500,000	12,500,000
b) Reserves & Surplus	2	6,316,392	3,448,854
		18,816,392	15,948,854
Non-current Liabilities			
a) Deferred Tax Liabilities (Net)			
b) Long Term Provisions			
		-	-
Current Liabilities			
a) Short Term Borrowings	3	23,553,508	13,102,584
b) Trade Payables	4	647,465	734,368
c) Other Current Liabilities	5	25,131,480	9,863,030
d) Short Term Provisions	6	5,889,896	1,272,354
		55,222,349	24,972,336
	Total	74,038,741	40,921,190
ASSETS			
1 Non-Current Assets			
a) Fixed Assets	7		
i) Tangible Assets		4,405,332	3,417,088
ii) Intangible Assets			
b) Non-current Investments			
c) Long Term Loans & Advances			
		4,405,332	3,417,088
2 Current Assets			
a) Inventories	8	37,374,508	28,741,909
b) Trade Receivables	9	1,237,189	899,433
c) Cash and Cash Equivalents	10	579,300	231,527
d) Short Term Loans & Advances	11	30,442,412	7,631,233
e) Other Current Assets	12	-	-
		69,633,409	37,504,102
	Total	74,038,741	40,921,190
Summary Significant Accounting Policies	13		
The accompanying notes are an integral part of the financial statements			

As per our report of even date attached

For A Keshri and Co.

FRN: 015261 C

(Chartered Accountants)

Ajay Kumar
Proprietor
Membership No. 409053
Deoghar, 01-09-2022



For and on behalf of the Board of Directors
TIWARI AUTOMOBILES PRIVATE LIMITED

Jogendr Tiwari
(Director)

Durba Paul
(Director)

TIWARI AUTOMOBILES PRIVATE LTD.

Regd. Off.: -QTR NO. 4, TYPE A/III, RAIL VIHAR, KANYAPUR SATELLITE TOWNSHIP, ASANSOL - 713305

Showroom:- Lakhikundi, Airport Road , Dumka-814101

Profit and Loss for the period ended as on 31st March 2022

Particulars	Notes	31.03.2022 ₹	31.03.2021 ₹
REVENUE			
Revenue from Operations	14	450,137,398	317,577,877
Less : Excise Duty		-	-
Revenue from Operations (Net)		450,137,398	317,577,877
Increase in Inventories of FG/WIP/Stock-in-trade	15	8,632,599	(7,734,157)
Other Income	16	14,529,714	18,891,635
Total	Total	473,299,711	328,735,355
EXPENSES			
Purchases of Stock-in-Trade	17	444,529,434	307,848,751
Employee Benefit Expenses	18	10,858,635	9,239,515
Finance Cost	19	2,254,245	1,603,409
Depreciation & Amortisation Expenses	20	1,045,553	1,064,871
Other Expenses	21	10,534,586	6,949,213
Total	Total	469,222,453	326,705,759
Profit Before Exceptional and Extraordinary Items & Tax		4,077,258	2,029,596
Exceptional Income / Expenses			
Profit Before Extraordinary Items & Tax		4,077,258	2,029,596
Prior Period Items			
Extraordinary Items			
Profit Before Tax		4,077,258	2,029,596
Tax Expenses			
Current tax		1,209,720	714,218
Deffered Tax			
Profit/(Loss) for the period		2,867,538	1,315,378
Earnings per Share			
Basic EPS (in ₹)		3.82	1.75
Face value per Equity Share Rs. 10 each			

As per our report of even date attached
For A Keshri and Co.
FRN: 015261 C
(Chartered Accountants)

Ajay Kumar
Proprietor
Membership No. 409053
Deoghar, 01-09-2022



For and on behalf of the Board of Directors
TIWARI AUTOMOBILES PRIVATE LIMITED

Jogendr Tiwari
(Director)

Durba Paul
(Director)

TIWARI AUTOMOBILES PRIVATE LTD.

Notes to Accounts

1. SHARE CAPITAL	31.03.2022	31.03.2021
	₹	₹
Authorised Share Capital :		
Equity Shares 12,50,000 of Rs. 10 each	12,500,000.00	12,500,000.00
	<u>12,500,000.00</u>	<u>12,500,000.00</u>
Issued Subscribed and Paid Up Capital :		
Equity Shares 12,50,000 of Rs. 10 each	12,500,000.00	12,500,000.00
	<u>12,500,000.00</u>	<u>12,500,000.00</u>
2. RESERVE AND SURPLUS	31.03.2022	31.03.2021
	₹	₹
Securities Premium Account		
Surplus	3,448,853.55	2,133,475.83
Net Profit/Loss after tax transferred from the Statement	2,867,538.33	1,315,377.73
	<u>6,316,391.88</u>	<u>3,448,853.55</u>
	<u>6,316,391.88</u>	<u>3,448,853.55</u>
3. SHORT TERM BORROWINGS	31.03.2022	31.03.2021
	₹	₹
Indian Bank -50127327501	6,086,604.00	4,518,031.00
State Bank of India EDFs	11,305,308.00	4,175,843.00
State Bank of India Covid Loan	3,589,691.00	3,711,578.00
HDFC Credit Card	573,359.00	697,132.00
State Bank of India Covid Loan-2 -40604999654	1,998,546.00	-
	<u>23,553,508.00</u>	<u>13,102,584.00</u>
	<u>23,553,508.00</u>	<u>13,102,584.00</u>
4. TRADE PAYABLE	31.03.2022	31.03.2021
	₹	₹
Trade Payable	647,465.00	734,368.00
	<u>647,465.00</u>	<u>734,368.00</u>
	<u>647,465.00</u>	<u>734,368.00</u>
5. OTHER CURRENT LIABILITIES	31.03.2022	31.03.2021
	₹	₹
Provision for taxation	1,209,720.00	714,218.00
Rent Payable	37,250.00	-
TCS PAYABLE	250,703.00	72,188.00
TDS Payable	68,507.00	18,000.00
Audit Fee Payable	25,000.00	25,000.00
Sundry Creditors (Expenses)	583,939.00	9,033,624.00
Salary Payable	-	-
Advance from Customers	22,956,361.00	-
	<u>25,131,480.00</u>	<u>9,863,030.00</u>
	<u>25,131,480.00</u>	<u>9,863,030.00</u>
6. SHORT TERM PROVISION	31.03.2022	31.03.2021
	₹	₹
Provision for Vehicle Registration & Insurance Fee	5,889,896.00	1,272,354.00
AMC provisions	-	-
	<u>5,889,896.00</u>	<u>1,272,354.00</u>
	<u>5,889,896.00</u>	<u>1,272,354.00</u>



TIWARI AUTOMOBILES PRIVATE LTD.

Notes to Accounts

8. INVENTORIES	31.03.2022	31.03.2021
	₹	₹
Vehicle - Traded Goods	37,374,508	28,741,909
Spares, Parts & Accessories		
	37,374,508	28,741,909
9. TRADE RECEIVABLES	31.03.2022	31.03.2021
	₹	₹
Secured - Considered Good		
Outstanding for less than six months	1,237,189	899,433
Others	-	-
	1,237,189	899,433
10. CASH AND CASH EQUIVALENTS	31.03.2022	31.03.2021
	₹	₹
Cash on Hand	404564	121550
Balance with Scheduled Banks		
in Allahabad Bank, Dumka-50126997102	11,602	-
in State Bank of India, Dumka- 32205017120	143,354	95,450
in HDFC Bank, Dumka	19,780	14,527
	579,300	231,527
11. SHORT TERM LOANS & ADVANCES	31.03.2022	31.03.2021
	₹	₹
Advances & other recoverables including Deposits recoverable in cash or in kind or for value to be received .	26,452,498	3,775,350
Gst Input Credit	2,910,622	3,315,181
Advance Income Tax - TDS	450,000	540,702
TDS 21-22	629,292	-
	30,442,412	7,631,233
12. OTHER CURRENT ASSETS	31.03.2022	31.03.2021
	₹	₹
Preliminary Expenses (to the extend not W/O)	-	-
	-	-



TIWARI AUTOMOBILES PRIVATE LTD.		
Notes to Accounts		
14. REVENUE FROM OPERATIONS	31.03.2022	31.03.2021
	₹	₹
Revenue from Sale of Products		
Vehicles	429,989,707	300,747,653
Spares & Accessories	20,147,691	16,830,224
	450,137,398	317,577,877
15. CHANGES IN INVENTORIES	31.03.2022	31.03.2021
	₹	₹
Traded Goods		
Opening Stock	28,741,909	36,476,066
Less : Closing Stock	37,374,508	28,741,909
	8,632,599	(7,734,157)
16. OTHER INCOME	31.03.2022	31.03.2021
	₹	₹
Income from Servicing	8,128,760	8,691,315
Other Operating Income (including schemes)	6,400,954	10,200,320
	14,529,714	18,891,635
17. PURCHASES OF STOCK-IN-TRADE	31.03.2022	31.03.2021
	₹	₹
Vehicle Purchase	441,603,060	307,231,468
Assessories & Spare partsPurchase	-	-
Service received	2,926,374	617,283
	444,529,434	307,848,751
18. EMPLOYEE BENEFIT EXPENSES	31.03.2022	31.03.2021
	₹	₹
Staff Welfare Exp.		
Directors Salary (Both Director)	2,160,000	2,160,000
Salaries to Employee	8,698,635	7,079,515
	10,858,635	9,239,515
19. FINANCE COST	31.03.2022	31.03.2021
	₹	₹
Bank Interest	1,950,330	1,141,563
Bank Charges	303,915	461,846
	2,254,245	1,603,409



20. DEPRECIATION & AMORTISATION EXPENSES	31.03.2022	31.03.2021
	₹	₹
Depreciation Expense	1,064,871	1,064,871
	1,064,871	1,064,871
21. OTHER EXPENSES	31.03.2022	31.03.2021
	₹	₹
Courier Charges	84,518	72,252
CRM Siebel Access Fee	458,136	-
Processing fee	-	-
Body Shop Expenses	2,541,464	704,494
Activity Expenses	297,880	521,191
Conveyances Expenses	97,778	360,250
Commission	677,176	472,000
Directors Sitting Fee	450,000	340,000
Legal Expenses	36,290	78,580
Labour Expenses	-	39,483
Discount to Party	444,336	
Printing & Stationery Expenses	225,023	42,222
Frontline Business Expenses	-	-
Gift	224,229	71,080
Misc Expenses	701,521	563,874
Rent	460,272	550,000
Insurance	125,451	167,851
Telephone	155,311	158,090
Trade Licenses fee	204,813	150,420
Travelling Expenses	393,475	282,714
Power & Fuel including Electricity	1,777,810	1,438,587
Preliminary Expenses W/o	16,900	10,805
Repair and Mantance - Building	334,520	287,381
Repair and Mantance - Machinery	332,550	320,011
Uniform Expenses	-	-
	10,039,453	6,631,285
Selling/Marketing Expenses		
Sales promotion including publicity (other than advertisement)	188770	170409
Advertisement	266363	107519
	455,133	277,928
Payment to Auditors		
As Auditors - Statutory Audit	15,000	15,000
For Taxation Audit, GST Audit & Others	25,000	25,000
	40,000	40,000
	10,534,586	6,949,213



NAME OF ASSESSEE : TIWARI AUTOMOBILES PRIVATE LIMITED
PAN : AAECT1299D
OFFICE ADDRESS : QUARTER NO 4, TYPE A/III, RAIL VIHAR, KANYAPUR SATELLITE TOWNSHOP, ASANSOL, WEST BENGAL-713305
STATUS : PUB NOT INT
WARD NO : WBG/C 196(1) **ASSESSMENT YEAR** : 2022 - 2023
D.O.I. : 04/02/2012 **FINANCIAL YEAR** : 2021 - 2022
EMAIL ADDRESS : deoghar123@gmail.com
RETURN : ORIGINAL (FILING DATE : 26/10/2022 & NO. : 750972551261022)
IMPORT DATE : AIS : 15-09-2022 02:21 PM TIS : 15-09-2022 02:22 PM 26AS : 26-10-2022
04:38 PM

DETAILS OF BANK ACCOUNTS

NAME & ADDRESS OF THE BANK BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT	STATUS
ALLAHABAD BANK DUMKA	ALLA0211072	50127327501	CURRENT	
HDFC BANK DUMKA	HDFC0001740	1740200000121	CURRENT	

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

4652794

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	4077258
ADD : DEPRECIATION DISALLOWED	1045553
	<hr/>
	5122811
LESS : ALLOWED DEPRECIATION	-470017
	<hr/>
	4652794

GROSS TOTAL INCOME

TOTAL INCOME

4652794

TOTAL INCOME ROUNDED OFF U/S 288A

4652794

4652790

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 4652790 @ 25%

1163198

ADD: HEALTH AND EDUCATION CESS @ 4%

1163198

TAX AS PER NORMAL PROVISIONS

46528

1209726

CALCULATION OF BOOK PROFIT U/S 115JB

NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT

2867538

ADD: INCOME TAX

1209720

4077258

TAX @ 15% ON BOOK PROFIT OF RS. 4077258 U/S 115JB

611589

ADD: HEALTH AND EDUCATION CESS @ 4%

24464

636053

HIGHER OF (1209726 OR 636053)

1209726

LESS TAX DEDUCTED AT SOURCE

SECTION 194H: COMMISSION OR BROKERAGE

59712

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS

162994

SECTION 194D: INSURANCE COMMISSION

241969

SECTION 194A: OTHER INTEREST

31651

SECTION 194JB: SECTION 194JB

9095

SECTION 194Q: SECTION 194Q

3126

SECTION 206CR: SECTION 206CR

120755

629302

580424

LESS ADVANCE TAX

0004329 - 32438 - 15/09/2021

50000

1244102 - 54880 - 16/03/2022

400000

450000

130424

ADD INTEREST PAYABLE

INTEREST U/S 234B

9128

INTEREST U/S 234C

25806

34934

165358

TAX ROUNDED OFF U/S 288B

165360

LESS SELF ASSESSMENT TAX U/S 140A

SBI - 0011349 - 05120 - 21/10/2022

165360

TAX PAYABLE

165360

NIL

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAECT1299D		
Name	TIWARI AUTOMOBILES PRIVATE LIMITED		
Address	QUARTER NO 4 , TYPE A/III , RAIL VIHAR , KANYAPUR SATELLITE TOWNSHIP , ASANSOL , 32-West Bengal , 91-India , 713305		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	750972551261022

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		46,52,790
	Book Profit under MAT, where applicable	2	40,77,258
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	12,09,726
	Interest and Fee Payable	5	34,934
	Total tax, interest and Fee payable	6	12,44,660
	Taxes Paid	7	12,44,662
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by JOGENDR TIWARI in the capacity of Managing Director having PAN ADLPT5869N from IP address 49.37.73.210 on 26-Oct-2022

DSC Sl. No. & Issuer 3148225 & 127423741345124302CN=IDSign sub CA for Consumers 2014,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AAECT1299D067509725512610226DF34EADD35A0CAF1CD7BA136E51A6C3142197D3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU