

Statement of Particulars (Form 3CD)

Under section 44AB of the Income-tax Act, 1961

For the Year Ended: **31st March 2024**

1. General Information

(a) Name of Assessee	ABC Enterprises Pvt. Ltd.
(b) Address	123, Green Park, New Delhi - 110016
(c) Permanent Account Number (PAN)	AABC1234Z
(d) Status	Company
(e) Previous Year Ended	31st March 2024
(f) Assessment Year	2024-25
(g) Nature of Business/Profession	Manufacture and Sale of Electrical Appliances

2. Particulars of Audit

(a) Whether liable to tax audit	Yes under section 44AB
(b) Name of Auditor	XYZ & Co., Chartered Accountants
(c) Date of audit report	25th September 2024

3. Details of Partners/Members (if applicable)

Name	-
Share in Profit (%)	-

4. Nature of Business or Profession

Main Activity	Manufacturing
Description of Main Products	Electric Fans, Mixers, Irons

5. Particulars with respect to specified laws compliances

List of Laws Applicable	GST, Companies Act, Factories Act
Compliance Status	Complied

6. Quantitative Details

(a) Opening Stock	10,000 Units
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(b) Purchases	25,000 Units
(c) Sales	30,000 Units
(d) Closing Stock	5,000 Units

7. Details of loans, advances and other transactions covered under section 269SS and 269T

Particulars No such transactions reported.

8. Any other information relevant to audit

Remarks Nil

Important Notes

- Form 3CD is a detailed statement of particulars required under section 44AB for audit of accounts.
- The information should accurately reflect the assessee's books and statutory compliance.
- Incorrect or incomplete particulars may invite penalties under the Income-tax Act.
- This form must be accompanied by the tax auditor's report (Form 3CA/3CB).
- All disclosures should match audited financial statements and tax returns.