{%for item in contents %}

We have verified the Balance Sheet and Profit and Loss Account provided to us with the ITR 4 filed with the Income Tax website www.incometax.gov.in for the period 31.03.20{{item.yr1}}. In this case the proponent has filed ITR u/s 44AD/44ADA under presumptive income basis. On comparison of ITR-4 columns E1 to E4 and columns E15, E19, E20, E22 with Balance Sheet and Profit & Loss A/c the observations are as per table below:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **M/S {{item.cmpny\_name}}** | | | | **(Amount/Rs.)** |
| **S. No.** | **Particulars** | **As per Bank Sheet provided to us as on 31.03.20{{item.yr1}}** | **As per ITR-4 form for the A.Y. 20{{item.yr1}}-{{item.yr2}}** | **Remarks** |
| 1. | Sales | {{item.saleb}} | {{ item.sale}} | {{ item.saler}} |
| 2. | Net Profit | {{item.netprob}} | {{ item.netpro}} | {{ item.netpror}} |
| 3. | Sundry Creditors | {{item.suncreb}} | {{ item.suncre}} | {{ item.suncrer}} |
| 4. | Inventories | {{item.inviesb}} | {{ item.invies}} | {{ item.inviesr}} |
| 5. | Sundry Debtors | {{item.sundebb}} | {{ item.sundeb}} | {{ item.sundebr}} |
| 6. | Cash in Hand | {{ item.casinhanb}} | {{ item.casinhan}} | {{ item.casinhanr}} |

{%endfor %}