

A. S. GWALRE & CO.

CHARTERED ACCOUNTANTS

H.O.: Trivenipurram Apartments.

Flat No. 714, Kaveri - 3 Botty, Dumardagga,

Ranchi – 834012, Jharkhand, Mob. 062010 78131

Email. Binodjswl026@gmail.com



TO WHOMSOEVER IT MAY CONCERN

This to certify that, **CREATION INFRATECH** (Prop. DIVESH DUBEY), having (PAN: AVBPD1549F), Address At– **Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006**, has achieved following turnover in last 05 (Five) Financial Years towards Contractual Works/Services. The details are as follows:

Sl. No.	Financial Year	Turnover in
1.	2018 - 19	14,85,17,167.00
2.	2019 - 20	8,17,23,683.00
3.	2020 – 21	3,98,41,310.00
4.	2021 – 22	4,00,87,872.00
5.	2022 - 23	9,64,74,462.00
TOTAL		40,66,44,494.00
AVERAGE	TOTAL / 5	8,13,28,898.80

The above details are based on Audited Balance Sheet as produced before us.

For, A. S. Gwalre & Co.

(Chartered Accountants)

FRN: 006988C

BK Jaiswal

CA. Binod Kumar Jaiswal

(Partner)

M.NO. 402317



Place : Ranchi

Date : 03.02.2024

UDIN : 24402317BKBJXY9885

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
2020-21

PAN	AVBPD1549F		
Name	DIVESH DUBEY		
Address	H.NO.-256,, DUBEY MOHALLA, NEAR VEER KUNWAR SINGH CHOWK, JUGSALAI, JAMSHEDPUR, Jharkhand, 831006		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	332015750310321
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		2693178
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	2693180
	Net tax payable	4	645272
	Interest and Fee Payable	5	5000
	Total tax, interest and Fee payable	6	650272
	Taxes Paid	7	1645853
	(+)Tax Payable /(-)Refundable (6-7)	8	-1000580
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-03-2021 21:11:00 from IP address 59.98.20.55 and verified by

DIVESH DUBEY

having PAN AVBPD1549F on 31-03-2021 22:33:38 from IP address 59.98.20.55 using

Electronic Verification Code CVF8GDS2AI generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DIVESH DUBEY
Proprietor
PAN : AVBPD1549F

Tax Audit Report
Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year : **2019-2020**
Assessment Year : **2020-2021**
Date of Audit Report : **31/03/2021**



R R SHRIVASTAVA AND ASSOCIATES
SAKET KUMAR
Chartered Accountants

CREATIONINFRA TECH
Divesh Dubey
Proprietor

FORM NO. 3CB

[See rule 6G (1)(b)]

**Audit report under section 44AB of the Income-tax Act, 1961,
in the case of a person referred to in clause (b) of sub-rule (1) of the rule 6G**

1. We have examined the balance sheet as on **31 March 2020**, and the profit and loss account for the period beginning from **01 April 2019** to ending on **31 March 2020**, attached herewith, of **DIVESH DUBEY, PAN - AVBPD1549F**
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006 and NIL branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :
* NIL
- (b) Subject to above,--
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) In the case of the balance sheet, of the state of the affairs of the assessee as at **31 March 2020** ;and
 - (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : RANCHI
Date : 31/03/2021

For **R R SHRIVASTAVA AND ASSOCIATES**
(Chartered Accountants)
Reg No. :010587C



Saket Kumar

SAKET KUMAR
(Partner)

Membership No. : 444971
Firm PAN : AAOFR1826K
UDIN : 22444971AIBUQW7242

CREATION INFRA TECH

Divesh Dubey
Proprietor

FORM NO. 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 | DIVESH DUBEY |
| 2. Address | |
| 3. Permanent Account Number (PAN) | AVBPD1549F |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | No |
| 5. Status | Individual |
| 6. Previous year | From 01/04/2019 To 31/03/2020 |
| 7. Assessment year | 2020-2021 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |
| 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB | NO |

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 1
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 2
11. (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.)	
11. (c)	List of books of account and nature of relevant documents examined.	
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the	No

CREATION INFRA TECH

Divesh Dubey
Proprietor



	immediately preceding previous year.	
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (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
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	No
14. (a)	Method of valuation of closing stock employed in the previous year.	COST OR NRV WHICHEVER IS LOWER
14. (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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16. (c)	escalation claims accepted during the previous year;	NIL
16. (d)	any other item of income;	NIL
16. (e)	capital receipt, if any.	NIL
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
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 :-	Annexure No. : 3
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	

CREATION INFRA TECH

Divesh Dubey
Proprietor



19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	NIL
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
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
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	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (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;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (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
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:--	NIL
26.(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	
26.(A)(a)	paid during the previous year;	

CREATION INFRA TECH

Dilip Dube
Proprietor



26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (State whether sales 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 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/Input Tax credit(ITC) in the accounts.	NIL
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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)(viia), if yes, please furnish the details of the same.	No
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NA
29.(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
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?	No
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
30.(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
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	No
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 :—	None
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	



CREATION INFRA TECH

Divesh Dubey
Proprietor

31.(a)(vi)	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.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.(ba)	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	None
31.(bb)	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 occasions 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	None
31.(bc)	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 of transactions relating to one event or occasions 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	None
31.(bd)	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 of transactions relating to one event or occasions 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	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	None
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time	



CREATION INFRA TECH
Divul Dabey
 Proprietor

	during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(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:—	None
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount 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.	
31.(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:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount 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.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
32. (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
32. (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
32. (e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL
34. (a)	Whether the assessee is required to deduct or collect tax as	No

CREATION INFRA TECH

Divesh Dubey
Proprietor



	per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
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 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable	NA

CREATION INFRA TECH

Divya Dubey
Proprietor



	services, if yes, give the details, if a ny, 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:	Annexure No. : 4

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	8,17,23,683.00	14,85,17,167.00
2.	Gross profit/ turnover	8.25	6.50
3.	Net profit/ turnover	3.30	3.19
4.	Stock-in-trade/ turnover	0.91	1.06
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

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	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	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

Note : Clause 30C and Clause 44 are kept in abeyance till 31 st March ,2022.

FOR R R SHRIVASTAVA AND ASSOCIATES
(Chartered Accountants)
Reg No. :010587C



Saket Kumar

SAKET KUMAR
Partner

Membership No 444971
AAOFR1826K

UDIN : 22444971AIBUQW7242

Place: RANCHI
Date: 31/03/2021

CREATION INFRA TECH
Divesh Dubey
Proprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm

Assessment Year: 2020-2021

PAN: AVBPD1549F

Accounting Year: 2019-2020

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.	PARTICULAR	AMOUNT Rs.
To Opening WIP		1,580,695.00	By Gross Receipt from Contract	81,723,683.00
To Material Purchased		47,170,910.00	By Work in Progress	745,457.00
To Labour Charges		21,019,331.00		
To Machine Running & Maintainance		1,403,430.00		
To Deduction by Department:				
Royalty	3,268,947.00			
Labour Cess	817,237.00			
Other Deduction	465,825.00	4,552,009.00		
To Gross Profit C/D		6,742,765.00		
		82,469,140.00		82,469,140.00
To Salary to Staff		1,296,000.00	By Gross Profit b/d	6,742,765.00
To Telephone & Mobile Charge		27,449.00	By Interest on FDR & NSC	51,065.00
To Printing & Stationery		41,164.00	By Interest on IT Refund	11,475.00
To Rent		168,000.00		
To Bank Charges & Commission		24,753.00		
To Travelling & Conveyance		298,433.00		
To Misc. Expenses		114,173.00		
To Interest on Loan		590,078.00		
To Temporary Hutment		308,666.00		
To Staff Welfare		262,896.00		
To Tender Expenses		58,958.00		
To Stamp, Postage & Courier		4,701.00		
To Audit Fees		25,000.00		
To Fuel and Lubricant		200,969.00		
To Accounting Expenses		72,000.00		
To Site Expenses		374,929.00		
To Depreciation		243,958.00		
To Net Profit transferred to Capital A/c		2,693,178.00		
		6,805,305.00		6,805,305.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant

FRN: 010587C

CA Saket Kumar

(Partner)

M. No. 444971



CREATION INFRATECH

CREATION INFRATECH

Divesh Dubey Proprietor
Proprietor

Place : Ranchi

Date : 31-03-2021

UDIN: 22444971AIBUQW7242

CREATION INFRA TECH

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm

Assessment Year: 2020-2021

PAN: AVBPD1549F

Accounting Year: 2019-2020

BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			FIXED ASSETS		1,406,299.00
Opening capital	7,547,240.00		(As per Sch 'A' Attached)		
Add: Profit for the yr	2,693,178.00		INVESTMENTS		
Less: Drawings	993,400.00	9,247,018.00	NSC	235,328.00	
			Add: Interest	34,518.00	269,846.00
SECURED LOAN			FDR	434,599.00	
UCO Bank CC A/c, 1028	2,619,925.00		Add: Interest	16,547.00	451,146.00
HDFC Bank Car Laon	861,473.00	3,481,398.00	TD		576,300.00
CURRENT LIABILITIES			CURRENT, ASSETS, LOANS & ADVANCES		
GST Payable		384,837.00	Security Deposit B/f	7,816,409.00	
Sundry Creditors for Goods & Expenses		182,815.00	Add: Deducted during the Year	4,086,184.00	
Audit Fees Payable		25,000.00		11,902,593.00	
Provision for Income Tax		645,272.00	Less: Refund	3,599,104.00	8,303,489.00
			GST Input	154,830.00	
			Work-in-Progress	745,457.00	
			TDS	1,645,853.00	
			Sundry Debtors	269,713.00	2,815,853.00
			CASH & Bank Balances		
			ICICI Bank SA, 0799	26,084.00	
			UCO Bank CA, 1844	66,807.00	
			Post Office	1,886.00	
			Cash - in - Hand	48,630.00	143,407.00
			(As Certified by the Proprietor)		
		13,966,340.00			13,966,340.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant

FRN: 010587C

CA Saket Kumar

(Partner)

M. No. 444971



Place : Ranchi

Date : 31-03-2021

UDIN: 22444971AIBUQW7242

CREATION INFRA TECH

Proprietor

CREATION INFRA TECH
Divesh Dubey
Proprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

SCHEDULE TO THE ACCOUNT AS ON 31.03.2020

Status: Proprietorship Firm

PAN: AVBPD1549F

Assessment Year: 2020-2021

Accounting Year: 2019-2020

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING BALANCE	PURCHASE		SALES	TOTAL	DEPRECIATION		W.D.V AS ON 31-03-2020
		UP TO 30-09-19	After 30-09-19			%	AMOUNT	
Furniture & Fittings	71,603.00	-	-	-	71,603.00	10%	7,160.00	64,443.00
Motor Cycle	53,401.00	-	-	-	53,401.00	15%	8,010.00	45,391.00
Generator	91,090.00	-	-	-	91,090.00	15%	13,664.00	77,426.00
Tractor	296,063.00	-	-	-	296,063.00	15%	44,409.00	251,654.00
Maruti Ciaz car	-	1,138,100.00	-	-	1,138,100.00	15%	170,715.00	967,385.00
	512,157.00	1,138,100.00	-	-	1,650,257.00		243,958.00	1,406,299.00



CREATION INFRATECH
Divesh Dubey
Proprietor