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

CA. Binod Kumar Jaiswa

(Partner)

M.NO. 402317

Place: Ranchi

Date: 03.02.2024

UDIN: 24402317BKBJXY9885

AVBPD1549F

PAN

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]

Assessment Year 2022-23

Date of filing: 19-Aug-2022

(Please see Rule 12 of the Income-tax Rules, 1962)

Name Divesh Dubey							
Add	dress	H.NO256, , DUBEY MOHALLA , NEAR VEER KUN' India , 831006	WAR SINGH CHOWK, JU	JGSAI	LAI , JAMSHEDI	PUR, 35-Jharkhand, 9	
Sta	tus	Individual	Form Number			ITR-3	
File	ed u/s	139(1) Return filed on or before due date	e-Filing Ackno	owled	gement Number	435568261190822	
	Current Ye	ear business loss, if any		1			
S	Total Inco	me				12,42,35	
details	Book Prof	it under MAT, where applicable		2			
and Tax	Adjusted T	Total Income under AMT, where applicable	Sec.	3			
	Net tax pay	yable		4		1,92,61	
e Income	Interest an	d Fee Payable		5			
Taxable	Total tax, i	interest and Fee payable		6	1,9		
	Taxes Paid				7		
	(+)Tax Pay	yable /(-)Refundable (6-7)		8		(-) 6,15,79	
S	Dividend 7	Γax Payable	जयते /	9			
Tax details	Interest Pa	yable		10			
	Total Divi	dend tax and interest payable		11	1		
Distribution	Taxes Paid		65	12	all .		
۵	(+)Tax Pay	yable /(-)Refundable (11-12)		13			
etail	Accreted I	ncome as per section 115TD		14			
Tax De	Additional	Tax payable u/s 115TD	1 Till	15			
ome &	Interest pa	yable u/s 115TE		16			
Accreted Incom	Additional	Tax and interest payable		17			
Accre	Tax and in	terest paid		18			
	(+)Tax Pay	yable /(-)Refundable (17-18)		19			

This return has been digitally signed by Divesh Dubey in the capacity of Self having PAN AVBPD1549F from IP address 49.37.68.75 on 19-Aug-2022

DSC Sl. No. & Issuer 6713846 & 21324334CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AVBPD1549F034355682611908222BED62AED713E007975EE63D8E9AF0811064FAA6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM 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 rule 6G

 We have examined the balance sheet as on 31st March 2022 , and the profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022 attached herewith, of

Name	Divesh Dubey
Address	H.NO256, NEAR VEER KUNWAR SINGH CHOWK , JUGSALAI DUBEY MOHALLA , , , 35- Jharkhand , 91-India , Pincode - 831006
PAN	AVBPD1549F
Aadhaar Number of the assessee, if available	979772625547

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

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand and O
branches.

- 3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
 - These Financial Statement are the responsibility of the management, our responsibility is to express an opinion on these financial statement based on our Audit. We conducted our audit in accordance with Auditing Standard generally accepted in India, those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the , management as well as evaluating the overall financial statements presentation, we believe that our audit provides a reasonable basis for our opinion. We have relied upon\nthe internal audit evidences wherever external independent audit evidences were lacking.
 - 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 purposes 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:-
 - In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022
 ; 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 15 annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to the 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:

SI. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	As necessary audit evidences are not in possession of the assessee.
2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	Assessee claims that there is no demand raised under any other law during the previous year.

Accountant Details

Date

Name		SAKET KUMAR
Membership Number	145000000000000000000000000000000000000	ASTAVA & Boyce Boyce Br
FRN (Firm Registration Number)		Chartered C Accountants FRN-010587C
Address		Bariatu, Ranchi, 35- Jharkhand 91-India , Pincode - 83400
Date of signing Tax Audit Report	18-Aug-2022	

This form has been digitally signed by **SAKET KUMAR** having PAN **DOEPB4738D** from IP Address **49.37.68.75** on **19/08/2022 11:28:40** AM Dsc Sl.No and issuer

18-Aug-2022

21306120CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

SI. No.

Name

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 Divesh Dubey 2. Address of the Assessee H.NO.-256, NEAR VEER KUNWAR SING H CHOWK , JUGSALAI DUBEY MOHALLA , , , , 35- Jharkhand , 91-India , Pincode - 831006 3. Permanent Account Number (PAN) AVBPD1549F Aadhaar Number of the assessee, if available 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, Yes 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? Registration /Identification Number SI. No. Type Goods and Services Tax 20AVBPD1549F1ZC 35- Jharkhand 5. Status Individual 01-Apr-2021 to 31-Mar-2022 6. Previous year 7. Assessment year 2022-23 8. 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 SI. No. 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 No /115BAB / 115BAC /115BAD ? 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?

FRN-0105870

Profit Sharing Ratio (%)

				or members or in their pr ar, the particulars of suc			N
SI. No	. Date of c	hange	Name of Partner/Memb	Type of change er	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
				No record	is added		
10.(more than one business , nature of every busines			
SI. No	o. Secto	or	Su	b Sector			Code
L			Oti	ner construction activity n.e	.c.		06010
(b).	If there is ar such change		in the nature of	business or profession, tl	ne particulars of		N
SI. No). В	usiness		Sector	Sub Sector		Code
			14	No record	is added	-	
11.(a). Whether prescribe		ccounts are pre	scribed under section 44	AA, list of books so		Ye
).		E	looks prescribed	EPANO		
51 .No			S	alesRegister,PurchaseRegis	ster,Bank Book,Cash Book	,Journal Etc	
SI .No							
1 (b).	accounts are system, mer books of acc	e kept. (In ation the b ounts are ang with th	case books of ac ooks of account not kept at one l	d the address at which the count are maintained in generated by such comp location, please furnish the as of accounts maintained	a computer outer system. If the ne addresses of		
(b).	accounts are system, mer books of acc locations alo	e kept. (In ntion the b ounts are ong with th) above Address	case books of ac ooks of account not kept at one l	count are maintained in generated by such comp ocation, please furnish th	a computer outer system. If the ne addresses of	Country	State

(c). List of books of accoun	nt and nature of relevant documents examined.		
Same as 11(b) above			
SI. No.	Books examined		
1	SalesRegister,PurchaseRegister,Bar	k Book,Cash Book,Journal Etc	
presumptive basis, if y	d loss account includes any profits and gains ass res, indicate the amount and the relevant section (4B, 44BB, 44BBA, 44BBB, Chapter XII-G, First (tion.) ?	n (44AD,	No
SI. No. Section			Amount
	No records adde	d	
		3 7 7 N	
13.(a). Method of accounti	ing employed in the previous year.		Mercantile system
(b). Whether there had be vis the method employ	en any change in the method of accounting emy yed in the immediately preceding previous year	ployed vis-a- ?	No
(c). If answer to (b) above effect thereof on the p	is in the affirmative, give details of such change profit or loss ?	, and the	
SI. No. Particulars		Increase in profit	Decrease in profit
		₹ 0	₹ 0
	ent is required to be made to the profits or loss rovisions of income computation and disclosure 145(2)?		No
(e). If answer to (d) above	is in the affirmative, give details of such adjustr	nents:	
SI. No. ICDS	Increase in profit	Decrease in profit	Net effect
	₹ 0	₹ 0	₹ 0
Total	₹ 0	₹ 0	₹ 0
(f). Disclosure as per ICDS	S:		
SI. NO. ICDS	SASTI SASTI	artered Disclosure	

	ICDS III-Construction Contracts		As Per Notes	on Accounts	
3	ICDS IV-Revenue Recognition		As Per Notes	on Accounts	
4	ICDS V-Tangible Fixed Assets	As Per Notes	As Per Notes on Accounts		
5	ICDS VII-Governments Grants	As Per Notes	on Accounts		
6	ICDS IX Borrowing Costs		As Per Notes	on Accounts	
7	ICDS X-Provisions, Contingent Liabilitie	es and Contingent Assets	As Per Notes	on Accounts	
14.(a). N	fethod of valuation of closing stock e	employed in the previous year	Lower	of Cost or Market rate	
	ase of deviation from the method of the effect thereof on the profit or los		145A,	No	
SI. NO.	Particulars		Increase in profit	Decrease in pro	
		No records added			
		Y AVAIL			
15. Give	the following particulars of the capi	tal asset converted into stock-in-tra	ade		
SI. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trace	
		A110 " 71			
		No records added			
		No records added			
		No records added			
16. Amo	unts not credited to the profit and lo				
	unts not credited to the profit and lo	oss account, being, -			
		oss account, being, -		Amour	
(a). The	items falling within the scope of sect	oss account, being, -		Amour	
(a). The SI.No.	items falling within the scope of sect	ds of duty of customs or excise or sed tax or Goods & Services Tax,where	e such	00 00000 17869255	
(a). The	items falling within the scope of sect Description proforma credits, drawbacks, refundor refunds of sales tax or value added	ds of duty of customs or excise or sed tax or Goods & Services Tax,where	e such	₹	
(a). The	Description proforma credits, drawbacks, refundor refunds of sales tax or value added lits, drawbacks or refunds are admit	ds of duty of customs or excise or sed tax or Goods & Services Tax,where	e such	₹	
(a). The SI.No.	Description proforma credits, drawbacks, refundor refunds of sales tax or value added lits, drawbacks or refunds are admit	ds of duty of customs or excise or sed tax or Goods & Services Tax,when the das due by the authorities conce	e such		

SI. No.	Description	Amount
	No records added	
(d). any	y other item of income;	
SI. No.	Description	Amount
	No records added	
(e). Cap	pital receipt, if any.	
SI. No.	Description	Amount
	No records added	
17. Whe	ere any land or building or both is transferred during the previous yearsideration less than value adopted or assessed or assessable by any au	ar for a athority

SI. No.	Details			Address of	Property		Consideration received or	Value adopted or	Whether
IVO.		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	State	accrued	assessed or assessable	ofsecond
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	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B- C-D)
1	Plant and M achinery @ 15%	1	₹ 11,26,599	₹ 0	₹ 0	₹ 11,26,599	₹ 0	₹О	₹ 0	₹ 0	₹ 0	₹ 0
2	Furnitures & Fittings @ 1 0%	11	₹ 2,15,400	₹ 0	₹ 0	₹ 2,15,400	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0
3	Plant and M achinery @ 40%	3	₹ 1,13,700	₹ 0	₹ 0	₹ 1,13,700	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

19. Amount admissible under section-

SI. No.	Section	Amount debited to profit	Amounts admissible as per the provisions of the Income-tax Act, 1961
		and loss account	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)]

SI. No. Description Amount

No records added

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

SI. No. Nature of fund Sum received from 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.



	Particulars	Amount
1		₹ 0
Personal e	xpenditure	
SI. No.	Particulars	Amount
	No records added	
Advertise	nent expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Auver tiser	rent expenditure in any souvenir, brochure, tract, painpinet or the like published by a political party	
SI. No.	Particulars	Amount
	No records added	
Expenditu	re incurred at clubs being entrance fees and subscriptions	
an portation		
SI. No.	Particulars	Amount
	No records added	
	no in augmed at aluba baing cost for alub corriege and facilities read	
expenditu	re incurred at clubs being cost for club services and facilities used.	
SI. No.	Particulars	Amount
	No records added	
Zwnonditu	no by unit of nonalty or fine for violation of any law for the time hairs in force	
схрепани	re by way of penalty or fine for violation of any law for the time being in force	
SI.No.	Particulars	Amount
	No records added	
Tom on dite	na haranna af anns ath an nan altar an fina nat annsnad altare	
expenditu	re by way of any other penalty or fine not covered above	
SI. No.	Particulars	Amount
	No records added	
- 1		
Expenditu	re incurred for any purpose which is an offence or which is prohibited by law	
Expenditu SI. No.	re incurred for any purpose which is an offence or which is prohibited by law Particulars	Amount
		Amount

i. as payment to non-resident referred to in sub-clause (i)

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

Sl. No.	Date of payment		Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available		City Or Town Or District	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

SI. No.	Date of payment	Amount of payment	of	of the	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	City Or Town Or District	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 Nature of of payment payment	the	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	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	of	Nature of payment	of the	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 2	City Or Town Or District	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)



iv. Frin	nge benefit tax alth tax under s yalty, license fe	e, service fee et	has been ub-section of the payee	deducted back (1) of sect Permanent Account Number of the payee, if available	out has not ion 139. Aadhaar of the phe available	Number Add ayee, if Line	on or	Line 1 L	Zip Co Code	ty Or Zip wm Or Cod strict Pin Cod ountry Stat	e /	out of "Amour of Lev deducted
iv. Frin	nge benefit tax alth tax under s yalty, license fe	t on which levy is e specified in such that the sub-clause (iia) to the sub-cl	ub-section ire Name of ment the payee	Permanent Account Number of the payee, if available	Aadhaar of the phe availabl	Number Add ayee, if Line	ress Addres	Town Or	Code / Pin	ountry Stat	of levy deducted	deposit "Amou of Le deducte
iv. Frin	nge benefit tax alth tax under s yalty, license fe	e specified in su t of payment Natu of paym t of paym	ub-section ire Name of ment the payee	Permanent Account Number of the payee, if available	Aadhaar of the phe availabl	Number Add ayee, if Line	ress Addres	Town Or	Code / Pin	ountry Stat	of levy deducted	deposit "Amou of Le deducte
iv. Frin	nge benefit tax alth tax under s	under sub-clausub-clause (iia)	re Name of ment the payee	Permanent Account Number of the payee, if available	Aadhaar of the p he availabl	ayee, if Line		Town Or	Code / Pin	ountry Stat	of levy deducted	deposition out "Amou of Le deducte
iv. Frin	nge benefit tax alth tax under s yalty, license fe	under sub-clau sub-clause (iia) e, service fee et	of ent the payee	Account Number of the payee, if available	of the phe available	ayee, if Line		Town Or	Code / Pin	ountry Stat	of levy deducted	deposit "Amou of Le deducte
v. Wea	alth tax under s yalty, license fe	under sub-clau sub-clause (iia) e, service fee et		sub-clause		जयते					₹ 0	₹ (
v. Wea	alth tax under s yalty, license fe	sub-clause (iia) e, service fee et		sub-clause		जयते		No.				
v. Wea	alth tax under s yalty, license fe	sub-clause (iia) e, service fee et		sub-clause		जयते		V				
v. Wea	alth tax under s yalty, license fe	sub-clause (iia) e, service fee et		sub-clause		जयते		W				
vi. Roy	yalty, license fe lary payable ou	e, service fee et	c. under	sub-clause								₹ (
vii. Sal (iii)	lary payable ou		c. under	sub-clause	ora la							
vii. Sal (iii)	lary payable ou				(iib)		100	7				₹(
l. No.			non resid	ent without	t TDS etc.	under sub-c	clause					
l. No.												
	Date of payment	Amount Nam of the payment pay	e Numbe	anent Account er of the pay vailable		r Number of th if available			ress City 2 Town Dist	Or Code	Country /	State
		₹ 0										
viii. Pa	nyment to PF /c	ther fund etc. u	ınder sub	-clause (iv)								₹ (
ix. Tax	x paid by emplo	yer for perquisi	ites under	r sub-clause	e (v)							₹ (
co		to profit and lo muneration ina reof;										
SI. No.	Particulars	Secti	ion	Ame		ed to Amo LA/C	unt admis	1131-	ered Rad	Amount missible	Remarks	

A. On the basis of the examination of books of accound documents/evidence, whether the expenditure control read with rule 6DD were made by account payee account payee bank draft. Please furnish the details.	overed under section 40A(3) cheque drawn on a bank or		Yes
SI. 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 accound documents/evidence, whether payment referred rule 6DD were made by account payee cheque do bank draft. please furnish the details of amount of gains of business or profession under section 40A	to in section 40A(3A) read with rawn on a bank or account payee deemed to be the profits and		Yes
SI. 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);		₹
(f). Any sum paid by the assessee as an employer no	ot allowable under section 40A(9);		₹
(g). Particulars of any liability of a contingent natur	re;	TELL A	
Sl. No. Nature of Liability			Amou
			₹
 (h). Amount of deduction inadmissible in terms of see expenditure incurred in relation to income which income; 			
Sl. No. Particulars			Amou
	No records added		

		inadmissible under pment Act, 2006.	section 23 of the Micro, Smal	l and Medium		₹0
23. Part	ticulars of any p	ayments made to p	persons specified under section	n 40A(2)(b).		
	me of Related	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records add	ed		
	ounts deemed to C or 33ABA.	o be profits and gai	ns under section 32AC or 32A	D or 33AB or		
SI. No.	Section		Description			Amount
		N.	No records add	ed	/	
SI. No. N	lame of person	Am	ount of income Section	Descri		putation if any
			No records add	ed		
26.i. In r 43I	respect of any s B, the liability fo	um referred to in o	lause (a),(b),(c),(d),(e),(f) or (g)	of section		
A. pre-e	xisted on the fir sment of any pr	rst day of the previ receding previous y	ous year but was not allowed in year and was	n the		
	during the prev	ious year;				
a. paid o						
a. paid o	Section		Natu	re of liability		Amount
	Section		Chartered Accountant	re of liability		Amount ₹ 0

b. not paid du	iring the previous yea	r;		
SI. No.	Section		Nature of liability	Amount
				₹ 0
B. was incurre	ed in the previous yea	r and was		
a. paid on or l year under	before the due date for section 139(1);	r furnishing the return of i	ncome of the previous	
SI. No.	Section		Nature of liability	Amount
				₹ 0
		6		
b. not paid on	or before the aforesa	id date.		
SI. No.	Section		Nature of liability	Amount
			dad olad	₹ 0
State whethe other indirect account?	er sales tax,goods & se t tax,levy,cess,impost	rvices Tax, customs duty, e etc.is passed through the p	excise duty or any profit and loss	No
utilised	during the previous year ent of outstanding Cen	ed Tax Credits/ Input Tax C ear and its treatment in pro itral Value Added Tax Cred	ofit and loss account and	No
CENVAT /ITC			ent in Profit & Loss/Accounts	
	s of income or expendi loss account.	ture of prior period credite		
SI. No.	Туре	Particulars	Chartered C	Amount Prior period to which it

				No re	corus added				
sha	are of a comp	pany not being hout considera	s year the assesse g a company in whation or for inadeo	nich the public	c are substa	ntially			No
Please	furnish the	details of the	same						
No. pe	ame of the erson from hich shares eceived		Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Sha Received		Amount of nsideration paid	Fair Market value the share
				No re	cords added				
	nether during ue of shares ction 56(2)(v	which exceeds	s year the assesse s the fair market	value of the sh	nares as refe	erred to in			
Please	ue of shares ction 56(2)(vi e furnish the Name of the whom con	which exceeds	s the fair market same	value of the sl	ber of No.	of ares	Amount of	consideration	
sec	ue of shares ction 56(2)(vi e furnish the Name of the whom con	which exceed: iib)? details of the he person from	s the fair market same n PAN of the person, if	Aadhaar Num the payee, if	ber of No.	of ares	Amount of		
Please	ue of shares ction 56(2)(vi e furnish the Name of the whom con received for	which exceed: iib)? details of the he person from	s the fair market same n PAN of the person, if	Aadhaar Num the payee, if available	ber of No.	of ares	Amount of		Fair Market value the share
Please A.a. W	ue of shares ction 56(2)(vi e furnish the Name of the whom con received for shares hether any a	which exceeds iib)? details of the he person from sideration or issue of	s the fair market same n PAN of the person, if	Aadhaar Num the payee, if available	ber of No. sha issu cords added	of ares ued	Amount of		the share
Please A.a. W 'in se	ne of shares of the shares hether any a come from of ction 56?	which exceeds iib)? details of the he person from sideration or issue of	same n PAN of the person, if available e included as income as referred to in	Aadhaar Num the payee, if available	ber of No. sha issu cords added	of ares ued	Amount of		the share
Please Sl. No.	ne of shares of the shares hether any a come from of the come from of the come from of the come from	which exceeds iib)? details of the he person from sideration or issue of the other sources'	same n PAN of the person, if available e included as income as referred to in	Aadhaar Num the payee, if available	ber of No. sha issu cords added	of ares ued	Amount of		the share
Please A.a. W 'in se	ne of shares of the shares hether any a come from of the come from of the come from of the come from	which exceeds iib)? details of the he person from sideration for issue of the other sources he following details and the following details are following details.	same n PAN of the person, if available e included as income as referred to in	Aadhaar Numi the payee, if available No residuse (ix) of s	ber of No. sha issu cords added	of ares ued	Amount of		
Please A.a. W 'in se b. Please b. Please Sl. No.	ue of shares ction 56(2)(vice the furnish the shares here any a come from control of the shares here any a come from the furnish the share and	which exceeds iib)? details of the he person from sideration for issue of he following details of income	same n PAN of the person, if available e included as income as referred to in	Aadhaar Numithe payee, if available No resonate chargeable clause (ix) of some chargeable me charge	ber of No. sha issu cords added le under the sub-section	e head (2) of	Amount of		the share

SI. N	o. Nature of inco	ine	No records	added				Amount
30.		t borrowed on hundi or nt borrowed) repaid, ot on 69D]			ıg			No
No.	the the N person person, o from if p whom available if	erson,		ountry State	Amount Date of borrowed borrowin		Amount	Date of Repayme
1					₹ 0	₹ 0	₹ 0	
il. N	o. Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjus	money available with the associate enterprise is required to be repatriated to India as per the provisions of sub- section (2) of section 92CE ? No records	money has be d repatriated the prescrit ?	een income on so within which has not b	ch excess mone	y repatria d money	
B.a.		e has incurred expendi lar nature exceeding or . 94B ?	iture during the previ	ous year by v				No
b. :	Please furnish the follo	owing details						
51. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	interest, tax, depreciation and	(i) above which exceeds 30% of EBITDA as per	brought forw (4)	interest expenditure ard as per sub-section of section 94B. (iv)	Details of carried forwa (4) o		ub-section
		(ii)	(ii) above. (iii)	Assessment Year	Amount	Assessment Year		Amount
1	₹ 0	₹ 0	₹ 0		₹ 0			₹ (
C,a	Whether the assesse as referred to in sect abeyance till 31st Ma	e has entered into an intion 96, during the prevarch, 2022) ?	mpermissible avoidane vious year.(This clause	ce arrangem is kept in	ent STAVA & ASS Chartered OC Accountants E			No

b. Please furnish the following details

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

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 :-

Address of Name of the lender or No. the depositor 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 Whether the loan or loan/deposit deposit was taken or squared up accepted during the previous year?

Maximum Whether the amount loan or outstanding in deposit was the account at taken or any time during accepted by the previous cheque or year bank draft or use of electronic clearing system through a

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 bank 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:-

Name of the SI. No. 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) available of the person from whom specified sum is received

Aadhaar Number of the person from whom specified sum is received, if

Amount of specified Whether the accepted was taken or use of

In case the sum taken or specified sum specified sum was taken or accepted by accepted by cheque or cheque or bank draft or bank draft, whether the electronic same was clearing taken or system accepted by through a an account bank 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 of 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

Address of the payer SI. Name of the Aadhaar Number of Nature of Amount of receipt Date of Permanent the payer, if available transaction No. Account receipt payer Number (if available with the assessee) of the payer 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:-

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

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

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

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

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

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:-

SI. Name of Address of the payee Account the payee Permanent Account of the payee, if available with the assessee) of the payee Name of Address of the payee Account of the payee, if available Number (if available with the assessee) of the payee Number (if available) Amount of repayment outstanding in the account any time during the previous year by cheque or by cheque or or bank whether the draft or same was use of repaid by an electronic clearing payee system cheque or an account through a account bank payee bank account?							
	No. the	payee	Account Number (if available with the assessee) of	of the payee, if	outstanding in the account at any time during the	the repayment was made by cheque or bank draft or use of electronic clearing system through a bank	repayment was made b cheque or bank draft, whether the same was repaid by ar account payee cheque or a account payee bank

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:-

SI. No. Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance
		payer		received otherwise than by a cheque or bank
				draft or use of electronic
				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:-

SI. 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
			ANSTAVA &	755	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

SI. No.	Assessment Year	Nature of loss/allowance	assessed	All losses/allowances not allowed under section 115BAA/	Amount as adjusted by withdrawal of additional depreciation on	Amount as assessed (give reference to relevant order)	Remarks
				115BAC / 115BAD	account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount Order U/s & Date	
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? Not Applicable

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

₹0

Please furnish the details of the same.

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. Not Applicable

Please furnish the details of the same.

₹0

 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

SI. 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.

Accountants FRN-010587C

No records added

				VII-BB, please	et or collect ta e furnish ?	- Company				
SI. 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)	Total amount on which tax was required to be deducted or collected out of (4)	which tax was deducted or collected at specified	deducted or collected out of (6)	amount on which tax was deducted or	Amount of tax deducted or collected on (8) (9)	Amount of tal deducted of collected not deposited to the credit of the Central Government out of (6) and (8)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹
	Whether the collected?			ed to furnish t	he statement	of tax deduct	ed or tax			No
SI. N		luction and on Accoun r (TAN)			date for shing	Date of fur furnished	st de co in de w	hether the atement of tax educted or elected contain formation about tails/ transaction hich are required be reported	details/tra which are s t all	mish list of insactions not reported.
					6 1/11	/ Im [] []	A PERIOD			
	Whether th 206C(7)? lease furnish		e is liable to	pay interest	under section	201(1A) or s	ection			
	_		ion and coll Imber (TAN)		Amount of inte	206C(7) is	Amount paid	out of column (2) along with d	ate of payment
SI. N	А	1)				payable				
SI. N	А					(2)		Amount	Date of payme	ent

No. Name Name stock durin		tion Sales the during the	Closing Stock fi	rield of Percentage of nished	of Shortage/excess
A. Raw materials: SI. Item Unit Opening Purch No. Name Name stock durin per	ases Consumpt g the during to vious pervious y	tion Sales the during the year pervious	Closing Stock fi		of Shortage/excess
No. Name Name stock durin	g the during to	the during the year pervious	stock fi		of Shortage/excess
B. Finished products :		- 12 21 - 1	pr	oducts	d if an
		No records added			
	urchases during he pervious year d	Quantity manufactured during the pervious year	Sales during the pervious ye		Shortage/excess, and
C. By-products					
SI. Item Unit Opening stock F No. Name Name t	he pervious year	Quantity manufactured during the pervious year	Sales during the pervious ye		Shortage/excess, an
		No records added			
36.(a). Whether the assessee has received to in sub-clause (e) of or the state of t	lause (22) of sectio		end as		No
SI. No. An	nount received		Date of rece	ipt	

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.

38. Whether any audit was conducted under the Central Excise Act, 1944?

Not Applicable

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:

SI. No.	Particulars	Previous Year		%	Preceding pre	vious Year	%
(a)	Total turnover of the assessee	40087872	Pana.		39841310		
(b)	Gross profit / Turnover	5411988	40087872	13.50	4536279	39841310	11.39
(c)	Net profit / Turnover	1242356	40087872	3.10	1369040	39841310	3.44
(d)	Stock-in- Trade / Turnover	0	40087872	0	491350	39841310	1.23
(e)	Material consumed / Finished goods produced	0	0		0	0	

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, Accountant 1957 alongwith details of relevant proceedings.

Accountant Details

	demand/refund re to		her Tax Type (Deman raised/Refund received)			ount Remarks
			No recor	ds added		
	Whether the assesse No. 61A or Form No.		rnish statement in For	m No. 61 or Form		No
b. Plea	ase furnish					
SI. No.	Income tax Ty Department Reporting Entity Identification Number	pe of Form	Due date for furnishing	Date of furnishing, if furnished	contains	Please furnish list of the details/transactions which are not reported.
		N	No recor	ds added	N/A	
1	furnish the report as	referred to in sub	ity or alternate report section (2) of section	ing entity is liable to 286 ?		
1	Whether the assesses furnish the report as	referred to in sub	ity or alternate report section (2) of section	ing entity is liable to 286 ?		
b. Plea	furnish the report as	referred to in sub	ity or alternate report section (2) of section	ing entity is liable to 286?		
b. Plea	furnish the report as	referred to in sub	section (2) of section	ing entity is liable to 286?		
b. Plea	furnish the report as	referred to in sub	section (2) of section	ing entity is liable to 286?		
b. Plea	furnish the report as	referred to in sub	section (2) of section	ing entity is liable to 286?		
b. Plea Date of c.Plea	ase furnish the follow	referred to in subing details:	registered or not regis	286 ?		
b. Pleadon Date of C.Pleadon GS	ase furnish the follow of furnishing of repor- ase enter expected da reak-up of total exper ST: (This Clause is ke	referred to in sub ing details: t te of furnishing the diture of entities pt in abeyance till	registered or not regis	stered under the		
b. Plea Date of c.Plea	ase furnish the follow of furnishing of repor- ase enter expected da reak-up of total exper ST: (This Clause is ke	referred to in sub ing details: t te of furnishing the diture of entities pt in abeyance till	registered or not registant March, 2022) Rependiture in respect of the section o	stered under the f entities registered under the registered entition	nder GST her Total payment	

Name	SAKET KUMAR
Membership Number	Chartered Chartered Society So
FRN (Firm Registration Number)	Accountants Accountants FRM-010587C
Address	Chitransh Enclave, Bargain Road, Bariatu, Ranchi, 35- Jharkhand,
	91-India, Pincode - 834009
Place	49.37.68.75
Date	18-Aug-2022

			Additions D	etails (From P	oint No.18)			
Description of the Block of Assets/Class of Assets	SI. No.	Date of Purchase	Date put to	Purchase Value	Adju	Total Value of		
			Use	(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases (B) (1+2+3+4)
Plant and Machinery @ 15%		KV		घटयमेव जयत	No records add	led		
Description of the Block of Assets/Class of Assets	SI. No.	Date of Purchase	Date put to	Purchase Value	Adju	stments on Ac	count of	Total Value
			Use	(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases (B) (1+2+3+4)
Furnitures & Fittings @ 10%					No records add	led		
Description of the Block of Assets/Class of Assets	SI. No.			Purchase Value	Adjustments on Account of		count of	Total Value
			put to Use	(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	of Purchases (B) (1+2+3+4)
Plant and Machinery @ 40%					No records add	led		

Deductions Details (From Point No.18) ASTAVA & Chartered Accountain & FRM-010587

Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of
Plant and Machinery @ 15%				purchases put to use for less than 180 days
		No records added		
Description of the Block of Assets/Class of Assets Furnitures & Fittings @ 10%	SI. No.	Date of Sale	Amount	Whether deletions are out of
runntures & rittings @ 10%				purchases put to use for less than 180 days
		No records added		
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of
Plant and Machinery @ 40%				purchases put to use
riant and machinery & 4070		सारयमेव जयते		for less than 180 days

This form has been digitally signed by SAKET KUMAR having PAN DOEPB4738D from IP Address 49.37.68.75 on 19/08/2022 11:28:40 AM Dsc Sl.No and issuer

21306120CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying

Authority

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Assessment Year: 2022-2023
PAN: AVBPD1549F
Accounting Year: 2021-2022

BALANCE SHEET AS AT 31.03.2022

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			FIXED ASSETS		1,021,689.00
Opening capital	9,791,358.00		(As per Sch 'A' Attached)		1,021,005.00
Add: Profit for the yr	1,242,356.00		(As per sen A Attached)		
Less: Drawings	1,039,420.00	9,994,294.00	INVESTMENTS		
			FDR in SBI	758,094.00	
SECURED LOAN			Add: Interest	66,393.00	824,487.00
UCO Bank CC A/c, 1028	1,945,826.00				
HDFC Bank Car Laon	507,361.00	2,453,187.00	TD		674,800.00
CURRENT LIABILITIES			CURRENT, ASSETS, LOANS &		
Sundry Creditors for Goods & Expense	es	441,447.00	ADVANCES		
Audit Fees Payable	1	30,000.00	Security Deposit B/f	7,620,683.00	
Provision for Income Tax		192,615.00	Add: Deducted during the Year	2,004,394.00	
				9,625,077.00	
			Less: Refund	3,271,583.00	6,353,494.00
			GST Input	94,572.00	
			Work-in-Progress		
			TDS	808,407.00	
			Sundry Debtors	2,767,493.00	3,670,472.00
			CASH & Bank Balances		
			ICICI Bank SA, 0799	67,145.00	
			UCO Bank CA, 1844	471,351.00	
			Post Office	9,458.00	
			Cash - in - Hand	18,647.00	566,601.00
			(As Certified by the Proprietor)		
		13,111,543.00			13,111,543.00

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

UDIN: 23444971BGVSKD7683

Place : Ranchi Date : 18-Aug-2022 **CREATION INFRATECH**

Scanned with OKEN Scanner

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2022-2023

PAN: AVBPD1549F

Accounting Year: 2021-2022

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.	PARTICULAR	AMOUNT Rs.
To Opening WIP		491,350.00	By Gross Receipt from Contract	40,087,872.00
To Material Purchased				1
To Labour Charges		8,739,590.00		
To Machine Running & Maintainance		474,208.00		
To Deduction by Department:		1.01 (7		
Royalty	1,603,515.00			
Labour Cess	400,879.00			
Other Deduction	188,413.00	2,192,807.00		
To Gross Profit C/D		5,411,988.00		
		40,087,872.00		40,087,872.00
To Salary to Staff		756,000.00	By Gross Profit b/d	5,411,988.00
To Telephone & Mobile Charge		25,692.00	By Interest on FDR & NSC	66,393.00
To Printing & Stationery		38,529.00		
To Rent		288,000.00		
To Bank Charges & Commission		23,168.00		
To Travelling & Conveyance		279,333.00		
To Misc. Expenses		106,865.00		
To Interest on Loan		828,470.00		
To Temporary Hutment		766,370.00		
To Staff Welfare		246,071.00		
To Tender Expenses		55,200.00		
To Stamp, Postage & Courier		4,400.00		
To Audit Fees		30,000.00		
To Fuel and Lubricant		188,107.00		
To Accounting Expenses		72,000.00		
To Site Expenses		350,933.00		
To Depreciation		176,887.00		
To Net Profit transferred to Capital A/c		1,242,356.00		
		5,478,381.00		5,478,381.00

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

UDIN: 23444971BGVSKD7683

Place : Ranchi Date : 18-Aug-2022 CREATION INFRATECH

Scanned with OKEN Scanner

CREATION INFRATECH

Prop. DIVESH DUBEY

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

SCHEDULE TO THE ACCOUNT AS ON 31.03.2022

Status: Proprietorship Firm Assessment Year: 2022-2023 PAN: AVBPD1549F Accounting Year: 2021-2022

SCHEDULE - A - FIXED ASSETS

DARTICIII ARS	OPENING	PURCHASE		CALES TOTAL	DEPRECIATION		W.D.V AS ON	
PARTICULARS	BALANCE	UP TO 30-09-21	After 30-09-21	SALES	TOTAL	%	AMOUNT	31-03-2022
Furniture & Fittings	57,999.00	-		-	57,999.00	10%	5,800.00	52,199.00
Motor Cycle	38,582.00		×1		38,582.00	15%	5,787.00	32,795.00
Generator	65,812.00	-	-		65,812.00	15%	9,872.00	55,940.00
Tractor	213,906.00	-	-	-	213,906.00	15%	32,086.00	181,820.00
Maruti Ciaz car	822,277.00	-	-	3	822,277.00	15%	123,342.00	698,935.00
	1,198,576.00	-	-	-	1,198,576.00		176,887.00	1,021,689.00



FORM 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 rule 6G

 I have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	DIVESH DUBEY
Address	H No-256 , Dubey Mohalla , Jugsalai S.O, , Jugsalai , 35-Jharkhand , 91-India , Pincode - 831006
PAN	AVBPD1549F
Aadhaar Number of the assessee, if available	979772625547

- I 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 H No-256 JugsalaiDubey
 Mohalla East Singhbhum 831006 and 0 branches.
- a. I report the following observations/comments/discrepancies/inconsistencies if any: These Financial Statement are the responsibility of the management, our responsibility is to express an opinion on these financial statement based on our Audit. We conducted our audit in accordance with Auditing Standard generally accepted in India, those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the , management as well as evaluating the overall financial statements presentation, we believe that our audit provides a reasonable basis for our opinion. We have relied upon the internal audit evidences wherever external independent audit evidences were lacking.
 - b. Subject to above,-
 - A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
 - B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
 - C. In My opinion and to the best of My information and according to the explanations given to Me 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 31st March 2023; 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 My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

SI. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained. In absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting procedure used by Assessee is not efficient to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause. Although we have tried to report the expenses on approximation basis.
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee	As the necessary evidence were not in possession of the Assessee
3	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee	As the necessary evidence were not in possession of the Assessee

Accountant Details

Name Aman Kumar Singh

Membership Number	MAN & CO. A. K. Cingle
FRN(Firm Registration Number)	O34846C
Address	RANCHIL TOIA, Bhavanathpur, RANCHIL TOIA, Bhavanathpur, Basti Tola, Bhavanathpur, Basti Tola, Bhavanathpur, 822112

Date of signing Tax Audit Report	30-Sep-2023
Place	49.37.74.14
Date	30-Sep-2023

This form has been digitally signed by AMAN KUMAR SINGH having PAN FHQPS3680J from IP Address 49.37.74.14 on 30/09/2023 03:37:07 PM Dsc Sl.No and issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority



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

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

PART - A

Name of the Assessee	DIVESH DUBEY
2. Address of the Assessee	H No-256 , Dubey Mohalla , Jugsalai S.O, , Jugsalai , 35-Jharkhand , 91-India , Pincode - 831006
3. Permanent Account Number (PAN)	AVBPD1549F
Aadhaar Number of the assessee, if available	979772625547
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and servic duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allo	

SI. No.	Туре	Registration /Identification Number	
1	Goods and Services Tax 35-Jharkhand	20AVBPD1549F1ZC	

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

SI. 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 / 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?

SI. No.	Name	Profit Sharing Ratio (%)	
		No records added	

(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 ?

SI. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No record	s 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).

SI. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010
		(Aman Kr. Singh) Z	

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

SI. No.	Business	Sector	Sub Sector	Code
		No records add	ded	

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

Yes

SI. No.	Books prescribed
1	Bank Book
2	Sales Register
3	Cash Book
4	Journal
5	Ledger
6	Purchase Register

(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.)

SI, No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Purchase Register	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
2	Ledger	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
3	Journal	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
4	Cash Book	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
5	Sales Register	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
6	Bank Book	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand

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

SI. No.	Books examined
1	Purchase Register
2	Ledger
3	Journal
4	Cash Book
5	Sales Register
6	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

SI. 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?

SI. No. Particulars Increase in profit

No records added

No records added

(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:

SI. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

SI. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per notes on Accounts Attached herewith.
1	ICDS II - Valuation of Inventories	As per notes on Accounts Attached herewith.
1	ICDS III - Construction Contracts	As per notes on Accounts Attached herewith.
1	ICDS IV - Revenue Recognition	As per notes on Accounts Attached herewith.
1	ICDS V - Tangible Fixed Assets	As per notes on Accounts Attached herewith.
1	ICDS VII - Governments Grants	As per notes on Accounts Attached herewith.
1	ICDS IX - Borrowing Costs	As per notes on Accounts Attached herewith.
L	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per notes on Accounts Attached herewith.

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

Lower of Cost or Market Rate

(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

SI. 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

SI. Description of capital asset No. (a)

Date of acquisition (b)

Cost of acquisition

Amount at which the asset is converted into stock-in trade

(d)

No records added

(a). The i	items falling	within the sco	ope of section 28	3;								
SI. No.			r	Description							Ar	nour
					No	records added						
				uty of customs o			efunds of sales t	ax or value a	dded tax or (Goods & Se	ervices Tax, where	9
SI. No.			ı	Description							Ar	noui
					No	records added						
c). Esca	lation claim	s accepted du	ring the previou	s year;								
SI. No.			ı	Description							Ar	nou
					No	records added						
d). any d	other item o	f income;										
SI. No.			ı	Description	50	Mark.	and the				Δτ	noui
												₹
a) Cani		F	A	0	66							
	tal receipt, i	гапу.		4				-W				
il. No.				Description	N	records added					Ar	nou
				ed during the pre					1			
ssesse	d or assessa	able by any au	thority of a State	e Government re	ferred to in	section 43CA or	50C, please fu	rnish:	đ.			
lo.	Details of property			Address of Pro	perty			nsideration received or accrued		Value ited or sed or	Whether provis of second provi sub-section (1)	so t
		Address Line 1	Address Line 2	City Or Town Or	Zip Code	Country	State		asses	ssable	section 43CA or fourth proviso t	
				District	/Pin Code						clause (x) of su section (2) of se	
											56 applicable ?	
					No	records added						
	culars of de	preciation allo	wable as per the	e Income-tax Act,	, 1961 in res	pect of each as	set or block of a	assets, as the	case			
8. Partic	in the follow	ing form:-										
		w	Rate Ope	ening Adjustm	the ma	de to written	Value	Total Value of Purchases	Deductions (C)	Other Adjustments		٧
nay be,	ethod of epreciation	Description of the Block	of WDV/A		MALES SERVICES						(6)	1.6
nay be,				written do value und secti	der down	value value(A) of		(B)				t
nay be,		of the Block of Assets/Class	of WDV/A Depre ciatio	written do value und sect 115BAC/11 AD (assessm	der down vision L5B Intan (for asse	value value(A) of gible t due to	AMAN &	(B)				t
nay be,		of the Block of Assets/Class	of WDV/A Depre ciatio	written do value und sect 115BAC/11 AD (assessmi year 2021	der down violation (for assertent -22 exclusiv) val	value value(A) of gible t due to uding ue of vill of		CONTO ANY S				v ti yea
nay be,		of the Block of Assets/Class	of WDV/A Depre ciatio	written do value und sect 115BAC/11 AD (assessmi year 2021	der down vion 158 Intan (for asse ent -22 exclusiv) val	value value(A) of gible t due to uding ue of vill of iness or	AMAN & AMAN & AMAN & Aman Kr S M No 469	CONTRO ANY - SULES				t

		15%	132	2350.02			152.0		527		222		28 38 35	
2	WDV	Furnitures & Fittings @ 10%	10	₹52,199		₹0	₹0	₹52,199	₹0	₹0	₹0	₹0	₹5,220	₹
19. Amo	ount admissi	ole under sect	tion-											
SI. No.	Section		nt debited ofit and le acco	oss						-tax Act, 196	1 or Income	-tax Rules,	conditions, 1962 or any ued in this b	oth
						٨	lo records	added						
(a hard	Any sum paid	d to an employ	yee as bo	nus or comm	nission for	services re	ndered, w	here such su	m was other	wise payable	to him as pro	fits or divide	end. [Section :	36(
ii)] SI. No.				Descri	iption	10	200		1				An	nou
					16	N	lo records							
b).Deta	ails of contrib	utions receive	ed from er	mployees for	various fu	unds as refe	rred to in	section 36(1)	(va):					
SI. No.	Nature o fund	f	Sum	received fro employed		ue date for ayment		The acti	ual amount paid	The actu		yment to th	e concerned	i
							lo records							
	Please furnis sement expe	h the details o	of amount	s debited to t	the profit a	and loss acc	count, Beir	ng in the nati	ure of capital,	personal,				
oital exp	penditure													
SI. No.				Partic	culars								An	nou
						٨	lo records	added						
	expenditure													
SI. No.				Partic	culars	N	lo records	added					An	nou
vertisen	nent expendi	ture in any so	ouvenir, br	ochure, tract,	, pamphle	et or the like	published	l by a politica	l party					
SI. No.				Partic	culars								An	nou
							lo records	added						
	re incurred a	t clubs being	entrance f	fees and sub	scriptions									
									1111					
sl. No.				Partic	culars	Λ.	lo records	added	CA CONTE	1			An	nou

SI. No. **Particulars** Amount No records added Expenditure by way of penalty or fine for violation of any law for the time being in force **Particulars** SI. No. Amount No records added Expenditure by way of any other penalty or fine not covered above Particulars SI. No. Amount No records added Expenditure incurred for any purpose which is an offence or which is prohibited by law SI. No. Particulars Amount No records added (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: Aadhaar Number of the SI. Date of Amount of Nature of Name of Permanent Account Number of Address Address City Or Town Zip Code / Country State No. the payee the payee, if available payee, if available Line 1 Line 2 Or District Pin Code payment payment payment No records added 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 SI. Date of Amount Nature Name of Permanent Account Aadhaar Number of Address Address City Or Zip Country State Amount of Number of the payee, if No. payment of of the the payee, if Line 1 Line 2 Town Or Code / tax payment available deducted payment payee available District Pin. Code No records added ii. as payment referred to in sub-clause (ia) A. Details of payment on which tax is not deducted: Date of Amount of Permanent Account Number of Aadhaar Number of the Address City Or Town Zip Code / SI. Nature of Name of Address Country State Or District Pin Code No. the payee, if available payee, if available Line 1 Line 2 payment payment payment the payee No records added 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. SI. Date of Name Permanent Account Aadhaar Address Address City Or Zip Amount Nature Country Amount Amount of the Number of the Line 1 Line 2 Town Or Code / No. payment of of Number of the of tax deposite District Pin payment payee payee,if available payee, if deducte d out of payment available Code "Amoun t of tax deducte No records added Aman Kr. Singh iii. as payment referred to in sub-clause (ib) M.No.-469811 A. Details of payment on which levy is not deducted:

	payment	Amount of payment	Nature of payment	Name of the payee	Permanent A the payee,if	Account Number of available	Aadhaar Number o payee, if available		ddress ine 1	Address Line 2	Or District	Zip Code / Pin Code	Country	Sta
						No	records added							
B. De	etails of payr	ment on whi	ich levy has	been deduc	ted but has n	not been paid on	or before the d	ue date sp	ecified in	sub-section	on			
(1) of	f section 139	Э.												
SI. No.	Date of payment	Amount of payment	Nature of payment	of the	Permanent Accoun Number of the payee,if available	t Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code Pin Code	Countr	y State	Amount of levy deducted	Amou depos d out "Amo t of Le deduc
						No	records added							
v. Fri	inge benefit	tax under s	ub-clause (i	c)										₹
v. We	ealth tax und	ler sub-clau	se (iia)											₹
				ınder sub-cla	ause (iib)									₹
						c. under sub-cla	use (iii)							
SI. No.	Date of payment	Amount o			ent Account Numb Favailable		aar Number of the	Address Line 1	s Add		ity Or Town or District	Zip Code / Pin Code	Country	SI
						No	records added							
viii. P	ayment to F	PF /other fur	nd etc. unde	r sub-clause	(iv)	- 684 Vys			1)),				₹
v Ta	y naid by er	nnlover for i	narmuisitas	under sub-cl	ause (v)									₹
section	on 40(b)/40(, înterest, sal	lary, bonus, con		uneration i	nadmissit	ole under				
	on 40(b)/40(ereof;		nt debited to P/	L A/C	uneration i			Amount	inadmissib	le Rem	arks
	on 40(b)/40(ba) and cor	nputation th	ereof;		nt debited to P/	मेल खयरो				Amount	inadmissib	le Rem	arks
SI. N	on 40(b)/40(ba) and con	nputation th	ereof;	Amour	nt debited to P/	L A/C				Amount	inadmissib	le Rem	arks
SI. N	on 40(b)/40(o. Pa	e/deemed in ection 40A(3	Section of bo	ereof; ion section 404 oks of accou	Amour (3):	nt debited to P/	L A/C cords added ents/evidence,	Amount a	e expend	iture		inadmissib	le Rem	
SI. N (d). D A. Or cover draft.	on 40(b)/40(o. Pa Disallowance on the basis of the dunder se	e/deemed in ection 40A(3 se furnish th	Section of bo	ereof; ion r section 404 oks of accountle 6DD we	Amour (3):	nt debited to P/ No re	ents/evidence, heque drawn or	Amount a	e expend account	iture payee ba	nk	adhaar Num		Y
SI. N	on 40(b)/40(o. Pa Disallowance of the basis of the bas	e/deemed in ection 40A(3 se furnish th	Section of book nation of book nation of book need with the details?	ereof; ion r section 404 oks of accountle 6DD we	Amour (3): int and other re made by a	relevant docum account payee c	ents/evidence, heque drawn or	whether the a bank or	e expend account	iture payee ba	nk	adhaar Num		Ye
SI. No. (d). Do A. Or cover draft. SI. No.	on 40(b)/40(o. Pa Disallowance on the basis of red under set If not, pleas Date Payment the basis of the b	e/deemed in ection 40A(3) se furnish the examination of the examination and the examination are and with rules of the examination and the examination are and with rules of the examination and the examination are and with rules of the examination are also and the examination are also are al	Section of both section of both payment on of both payment of both le 6DD were the followers of the follower	ereof; ion section 40A oks of accountle 6DD we oks of accountle 6DD we	Amount Amount Amount Amount	relevant docum account payee c	ents/evidence, heque drawn or payee, it cords added	whether the a bank or ent Account payer ecount payer	e expend account	iture payee bar ferred to i	nk A	adhaar Num		Y
SI. No. (d). Cover draft. SI. No. B. Or section pleas	on 40(b)/40(o. Pa Disallowance on the basis of red under set If not, pleas Date Payment the basis of the b	articulars e/deemed in of the exami ection 40A(3) se furnish the of ent of the exami read with rule details of a	Section of both section of both payment on of both payment of both le 6DD were the followers of the follower	ereof; ion section 40A oks of accourule 6DD we oks of accourule made by a med to be the	Amount Amount Amount Amount	relevant document document payee Name of the payee No reserved the payee No reserved the payee of the payee	ents/evidence, heque drawn or payee, it cords added ents/evidence, on a bank or acts or profession permanents.	whether the a bank or ent Account payer ecount payer	e expend account of Numb	ferred to itraft. If not (3A) ?	nk A	adhaar Num	ber of the	payee
SI. No. (d). D A. Or cover draft. SI. No.	on 40(b)/40(o. Pa Disallowance of the basis of the basi	articulars e/deemed in of the exami ection 40A(3) se furnish the of ent of the exami read with rule details of a	Section of both sold and an attention of both sold and attention of both sold amount deep nature of the sold amount deep nat	ereof; ion section 40A oks of accourule 6DD we oks of accourule made by a med to be the	Amount Amount Amount Amount Count payee e profits and	relevant document of the payee No reservant document payee	ents/evidence, heque drawn or payee, it cords added ents/evidence, on a bank or acts or profession permanents.	whether the a bank or a bank or a count payer a under second ent Account payer and a count payer a count payer and a count payer and a count payer and a count payer a count payer and a count payer a count payer and a count payer	e expend account of Numb	ferred to itraft. If not (3A) ?	nk A	adhaar Num	ber of the	payee
SI. No. (d). Cover draft. SI. No.	on 40(b)/40(o. Pa Disallowance of the basis of the basi	articulars e/deemed in of the exami ection 40A(3) se furnish the of nent of the exami read with rule details of a	Section of both se details? Nature of Payment amount dee Nature of Payment deep N	ereof; ion section 40A oks of accountile 6DD we of t oks of accountile 6DD we med to be the	Amount Amount Amount Amount Count payee e profits and	relevant document account payee of the payee No relevant document payee	ents/evidence, heque drawn or payee, it cords added ents/evidence, on a bank or acts or profession payee, it payee, it cords added ents/evidence, on a bank or acts or profession payee, it payee, it payee, it cords added ents/evidence, on a bank or acts or profession payee, it	whether the a bank or a bank or a count payer a under second ent Account payer and a count payer a count payer and a count payer and a count payer and a count payer a count payer and a count payer a count payer and a count payer	e expend account of Numb	ferred to itraft. If not (3A) ?	nk A	adhaar Num	ber of the	payee
SI. No. (d). Do A. Or cover draft. SI. No. (e). P	on 40(b)/40(on 40(b)/40(on 40(b)/40(on the basis of red under set and please on 40A(3A) are furnish the payment of the basis of the	articulars e/deemed in of the exami ection 40A(3) se furnish the of ent of ent of ent of ent of ent of ent	Section of both some details? Nature of Payment of Pay	ereof; ion section 40A oks of accountie 6DD we of t allowable under the content of the con	Amount Amount Amount Amount Amount Amount Amount	relevant document account payee of the payee No relevant document payee	ents/evidence, heque drawn or payee, it cords added ents/evidence, on a bank or acts or profession Permanent payee, it cords added	whether the a bank or a bank or a count payer under second ent Account ent Ent Account ent E	e expend account of Numb	ferred to itraft. If not (3A) ?	nk A	adhaar Num	ber of the	payee
SI. No. (d). Cover draft. SI. No. B. Or section pleas SI. No. (e). P.	on 40(b)/40(o. Pa Disallowance of the basis of red under set and payment of the basis of the b	articulars e/deemed in of the exami ection 40A(3) se furnish the of ent of ent by the asset	section of both and an ation of both and an ation of both amount deed amount d	ereof; ion section 40A oks of accountie 6DD we of t allowable under the content of the con	Amount Amount Amount Amount Amount Amount Amount	relevant document account payee No reservant document payee	ents/evidence, heque drawn or payee, it cords added ents/evidence, on a bank or acts or profession Permanence payee, it cords added	whether the a bank or a bank or a count payer under second ent Account ent Ent Account ent E	e expend account of Numb	ferred to itraft. If not (3A) ?	nk A	adhaar Num	ber of the	payee

No records added (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; SI. No. Particulars Amount No records added (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 23. Particulars of any payments made to persons specified under section 40A(2)(b). Name of Related Aadhaar Number of the related person, if PAN of Related Payment SI. Nature of Relation available Transaction Made No. Person Person No records added 24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. Description SI. No. Section Amount No records added 25. Any Amount of profit chargeable to tax under section 41 and computation thereof. **Description of Transaction** Name of person Computation if any Amount of income SI. No. Section 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; SI. No. Nature of liability Section Amount ₹0 b. not paid during the previous year; Nature of liability SI. No. Section 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); Nature of liability SI. No. Section Amount ₹0 b. not paid on or before the aforesaid date. Nature of liability SI. No. Section Amount ₹0 State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed No through the profit and loss account? 27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its No treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. Treatment in Profit & Loss/Accounts CENVAT /ITC Amount Opening Balance ₹0 ₹0 Credit Availed ₹0 Credit Utilized Closing /Oustanding Balance ₹0 b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account. Prior period to which it relates (Year in yyyy-yy format) SI. No. Type **Particulars** Amount No records added 28. Whether during the previous year the assessee has received any property, being share of a company not being a company in No which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia)? Please furnish the details of the same Name of the SI. Name of the PAN of the Aadhaar CIN of the No. of Amount of Fair Market person from person, if Number of the company whose company Shares consideration value of the No. which shares payee, if available shares are Received paid shares received available received No records added 29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market No value of the shares as referred to in section 56(2) (viib) ? Please furnish the details of the same Name of the person from whom PAN of the Aadhaar Number of Fair Market Amount of SI. No. of consideration received for issue of person, if the payee, if consideration shares value of the No. available shares available issued received shares No records added

previous year?

b. Please furnish the following details

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in No clause (ix) of sub-section (2) of section 56 ? b. Please furnish the following details: Nature of income SI. No. 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 No clause (x) of sub-section (2) of section 56 ? b. Please furnish the following details: Nature of income SI. No. Amount No records added 30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, No otherwise than through an account payee cheque. [Section 69D] SI. Name of the PAN of the Aadhaar Address Address City Or Zip Country Amount Date of Amount Amount Dat person from person, if Number of Line 1 Line 2 Town Or Code / borrowed borrowing repaid e of No. District whom amount available Pin Rep the person. including if available Code borrowed or interest ay repaid on hundi me nt No records added A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the No previous year? b. Please furnish the following details: Whether the excess money If no, the amount (in Rs.) Under which clause Amount (in If yes, whether the Expected date SI. of repatriation available with the associated excess money has of imputed interest of sub-section (1) of Rs.) of No. income on such excess enterprise is required to be been repatriated of money section 92CE primary repatriated to India as per the primary adjustment adjustment money which has not within the provisions of sub-section (2) prescribed time? been repatriated within is made? the prescribed time of section 92CE? 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 ? b. Please furnish the following details Earnings before Amount of expenditure Details of interest expenditure Details of interest expenditure SI. Amount of expenditure by by way of interest or of brought forward as per subcarried forward as per sub-No. interest,tax, similar nature as per (i) section (4) of section 94B.(iv) way of interest or depreciation and section (4) of section 94B.(v) of similar nature amortization above which exceeds (EBITDA) during the 30% of EBITDA as per incurred(i) previous year(ii) (ii) above.(iii) Assessment Amount Assessment Amount Year Year No records added C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the No

Scanned with OKEN Scanner

through a bank account during the previous year

Address of

the payee

Name of

the payee

SI.

No.

Permanent Account Number (if

available with the assessee) of

the payee

Aadhaar Number of

the payee, if

available

No.	Nature of arrangem		ible avoidance	А	mount of tax bene	fit in the previ	ous year arising, ir	aggregate, to all t	he parties to th arrangemer
				Ne	o records added				
31.a.P	articulars of eac	ch loan or depos	sit in an amount excee	eding the limit spec	ified in section 269	SS taken or acc	epted during the pre	evious year :-	
SI. 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	of loan or loa deposit wa taken or up	nether the an/deposit as squared during the evious 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.
				N.6	a raparde addad				urarc.
				N	o records added				
b.Part	iculars of each s	pecified sum in	an amount exceeding	the limit specified	in section 269SS to	aken or accepte	ed during the previou	ıs year:-	
SI. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Accou Number (if available with the assessed of the person from whom specified sum is received	ole Number of the person	n specified n sum taken or accepted	sum was accepted bank draf electronic	by cheque or t or use of c clearing rough a bank	In case the spectaken or accepted bank draft, whether was taken or accepted account payee caccount payee by	ed by cheque o her the same cepted by an heque or an
				N	o records added				
					o recordo dade				
	rticulars at (a) ar	nd (b) need not	be given in the case	of a Government co	ompany, a banking	company or a c	orporation establish	ed by a Central, Sta	te or Provincial
b.(a). I	ect of transaction	ons relating to o	amount exceeding the ne event or occasion ugh a bank account						
b.(a). I in resp	ect of transaction	ons relating to o	ne event or occasion ugh a bank account Permanent		(if Aadha		receipt is otherwise Nature of		bank draft or
b.(a). I in resp use of	electronic clear	ons relating to o	ne event or occasion ugh a bank account Permanent available w	from a person, duri Account Number ith the assessee)	(if Aadha	ar, where such	receipt is otherwise Nature of	than by a cheque or Amount of	bank draft or of Date of
b.(a). I in resp use of SI. No.	Name of the payer	Address of the payer on relating to o	ne event or occasion ugh a bank account Permanent available w	Account Number (ith the assessee) of the limit specified in second	(if Aadha the pa	ar, where such ar Number of yer, if available ggregate from a	Nature of transaction	Amount of receiption respect of a single	bank draft or of Date of ot receipt e transaction or
b.(a). I in resp use of SI. No.	Name of the payer Particulars of eacet of transaction	Address of the payer on relating to o one receipt in an one relating to o previous year:-	Permanent available w payer amount exceeding the ne event or occasion ess of the Permanent Per	Account Number (ith the assesse) of the limit specified in a from a person, received.	(if Aadha the pa	ar, where such ar Number of yer, if available ggregate from a	Nature of transaction	Amount of receiption respect of a single payee cheque or an	bank draft or of Date of ot receipt e transaction or

Date of

payment

Aman Kr Singh Amount of RANCHI Payment

payment

Nature of transactive

Address of

the payer

the payer

SI.

No.

No.

the

the

payer

payer

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

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

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:-

In case the repayment Address Permanent Aadhaar Amount of Maximum Whether the SI. Name was made by cheque of the of the Number of repayment was No. Account repayment amount or bank draft, whether Number (if the payee, outstanding in made by cheque or payee payee the same was repaid available with if available the account at bank draft or use of any time during by an account payee the assessee) electronic clearing of the payee system through a the previous year cheque or an account bank 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:-

Amount of repayment of loan or deposit or any specified Name of Permanent Account Aadhaar Number

of the payer, if

No records added

available

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:-

Amount of repayment of loan or deposit or any specified Permanent Account Aadhaar Number Name of Address of SI.

available

of the payer, if

Number (if available with

the assessee) of the payer

Number (if available with

the assessee) of the payer

advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

Amount as

advance received otherwise than by a cheque or bank draft or

use of electronic clearing system through a bank account

during the previous year

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

No records added

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

Amount as

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

Amount as adjusted by

year 2021-22 only)

No records added

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 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

assessed)

If yes, please furnish the details of the same.

₹0

Date

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 the details of the same. ₹0 Not Applicable 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 the same. ₹0 33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under Section under which SI. the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued deduction is claimed No. in this behalf. 80TTA ₹ 1,937 1 2 80D ₹ 10,000 3 80C ₹ 1,32,000 34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, No please furnish? (3)Nature (9)Amount (1)Tax (2)Sectio (5)Total (6)Total (7)Amount (8)Total (10)Amount of SI. (4)Total tax deducted or deduction of amount of amount on amount on of tax of tax No. n amount on collected not and which tax which tax deducted which tax deducted payment payment deposited to collection or receipt was was was of the required to deducted collected deducted collected the credit of Account or collected on (8) Number nature out of (6) the Central specified collected at (TAN) at less than deducted Government in column specified specified out of (6) and or rate out of collected rate out of (8) (10) (3) out of (4) (5) (7) No records added (b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No Please furnish the details: Whether the statement of tax deducted or collected Please furnish list of SI. Tax deduction and Due date Date of Type furnishing, details/transactions No. collection Account of for contains information about all details/transactions which are required to be reported which are not reported. Number (TAN) furnishing Form furnished No records added (c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Please furnish: Tax deduction and collection Account Amount of interest under section Amount paid out of column (2) along with date SI. Number (TAN)(1) 201(1A)/206C(7) is payable(2) of payment.(3) No. Date of payment Amount No records added 35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

SI. No.	Item Name	Unit Nam			Purchases du pervious yea			es during t vious year		Closing	Shortage/excess, if any
						No records a	dded				
(b). In t	the case of r	manufacturin	g concern,give	quantitative de	tails of the pr	inicipal items (of raw mater	ials, finishe	ed products and	by-products.	
A. Raw	/ materials:										
SI. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consum during the pervious	ption d ne th s year p	ales uring ne ervious ear	Closing	Yield of finished products	Percentage of yield	Shortage/excess if any
						No records a	idded				
B. Finis	shed produc	ts:									
SI. No.	Item Name	Unit Name	Opening stock		es during lous year	3120,000	manufactur e pervious	ed /ear	Sales during the pervious year	Closing	Shortage/excess, any
						No records a	idded				
C. By-p	oroducts			16	5	5) A 1 4	10.				
SI. No.	Item Name	Unit Name	Opening stock		es during ious year		manufactur e pervious	ed /ear	Sales during the pervious year	Closing	Shortage/excess, any
						No records a	idded				
section	12?	e assessee h		ny amount in the	nature of div	ridend as refer	red to in sul	o-clause (e) of clause (22)	of	N
SI. No.		1	Amoun	t received				[Date of receipt		
						No records a	idded				
37. Wh	ether any c	ost audit was	carried out ?								Not Applicab
Give th		any, of disqu	alification or di	sagreement on	any matter/ite	em/value/quar	itity as may	be reported	d/identified by th	е	
38. Wh	ether any a	udit was cond	ducted under t	he Central Excis	se Act, 1944	?					Not Applicab
Give th		any, of disqu	alification or di	sagreement on	any matter/ite	em/value/quar	tity as may	be reported	d/identified by th	e	

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:

SI. No.	Particulars	Previous Yea	r	%	Preceding pr	revious Year	%
(a)	Total turnover of the assessee	96474462			40087872		
(b)	Gross profit / Turnover	6925245	96474462	7.18	5411988	40087872	13.50
(c)	Net profit / Turnover	1555645	96474462	1.61	1242356	40087872	3.10
(d)	Stock-in-Trade / Turnover		96474462	0.00		40087872	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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.

SI. 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			

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

Income-tax Department SI. Reporting Entity No. **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?

If not, 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 subsection (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

SI. No.	Total amount of Expenditure incurred	Exp	enditure in respect of entitie	es registered under GS	т	Expenditure relating to entities not registered
110.	during the year	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	under GST
1	₹ 9,49,18,817	₹0	₹0	₹ 7,16,48,80	N & Co ₹ 7,16,48,804	₹ 2,32,70,013

Accountant Details

Accountant Details

Name	Aman Kumar Singh
Membership Number	Aman Kr. Singh 469811
FRN(Firm Registration Number)	
Address	Aman Kr. Singh No. 469811 PRANCHI RANCHI O. 107 , Basti Tola , Bhavanathpur , 35-Jharkhand , 91-India , Pincode - 822112
Place	49.37.74.14
Date	30-Sep-2023

				Additions Det	ails (From Point	No.18)		
Description of the	SI.	Date of	Date	Purchase		Adjustments on A	Account of	Total Value of
Block of Assets/Class of Assets	No.	Purchase	Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	04-Apr- 2022	04- Apr- 2022	₹ 62,645	₹0	₹0	₹0	₹ 62,645
	2	21-Oct- 2022	21- Oct- 2022	₹ 25,35,144	₹0	₹0	₹0	₹ 25,35,144
Description of the	SI.	Date of	Date	Purchase		Adjustments on A	Account of	Total Value of
Block of Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Plant and Machinery @ 40%				DE	No reco	rds added		
Description of the	SI.	Date of	Date	Purchase		Adjustments on A	Account of	Total Value of
Block of Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%					No reco	rds added		

		Deductions De	tails (From Poin	t No.18)
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	25-May- 2022	₹ 6,98,935	
Description of the Block of Assets/Class of Assets	SI. 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
Description of the Block of Assets/Class of Assets	SI. 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

This form has been digitally signed by AMAN KUMAR SINGH having PAN FHQPS3680J from IP Address 49.37.74.14 on 30/09/2023 03:37:07 PM Dsc Sl.No and issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority





Creation Infratech

Prop: Divesh Dubey PAN: AVBPD1549F

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand

Balance Sheet as on 31.03.2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account:			Fixed Assets		26,75,207.00
Opening Balance	2,07,30,517.29		(As per Sch 'A' Attached)		
Adjustment in Capital Account					
Profit During Year	15,55,645.00		Non Current Deposits & Advances		
Addition During year	96,520.00		Short Term Investments & Imprest		80,35,450.00
	2,23,82,682.29				
Less: Drawings During Year	5,13,600.00	2,18,69,082.00	Current Assets		
			Sundry Debtors	1,15,60,789.00	
			TDS & TCS AY 2023-24	19,29,489.00	
Secured Loans:			Electronic Cash Ledger	4,194.00	
HDFC Bank Car Loan	20,78,959.00	20,78,959.00	Closing Work in Progress & Consumables		1,34,94,472.00
Current Liabilities & Provisions			Cash, Bank & Other Liquid Assets		
Sundry Creditors for Goods & Expenses	34,34,141.00		Axis Bank		
Provision for Audit Fees	18,000.00		A/c No.918010016884080	5,09,190.00	
Goods & Servies Tax Payable	6,25,148.00		ICICI Bank		
Other Current Liabilities	2,37,704.00	43,14,993.00	A/c No.257401000799	1,057.00	
			UCO Bank Current Account		
			A/c 08790210001844	60,43,983.00	
			HDFC Bank		
			A/c No. 50200069943507	1,56,032.00	
			Cash in Hand	22,850.00	67,33,112.00
Total		2,82,63,034.00	Total		2,82,63,034.00

Significant Accounting Policies as per Notes on Accounts

Place: Ranchi Date: 30.09.2023

UDIN: 24469811BKBOZD2545

For Creation Infra

GREATION NFRATECH

Proprietor

Divesh Dubey (Proprietor)

As per Audit of our Even Date

For Singh Aman & Company Chartered Accountants

FRN: 034846C

CA. Aman Kumar Singh (Proprietor)

M.No. 469811

Creation Infratech

Prop: Divesh Dubey PAN: AVBPD1549F

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand

Trading and Profit & Loss Account for the Period Ending on 31.03.2023

Particulars	Amount	Particulars	Amount	
To Opening Work in Progress	-	To Civil Construction Works:	9,64,74,462.00	
& Raw Materials		To Closing Work in Progress		
To Purchases of Raw Material	6,86,70,861.00	& Raw Materials		
To Royalty	38,58,978.00			
To Labour Cess	9,64,745.00			
To Labour Charges	1,46,62,484.00			
To Fooding Expenses for Labours	10,90,161.00			
To Transportation of Raw Materials to Site	86,340.00			
To Conveyance for Labours	2,15,648.00			
To Gross Profits	69,25,245.00			
Total	9,64,74,462.00	Total	9,64,74,462.00	
To Site Supervision Charges	9,60,000.00	By Gross Profit	69,25,245.00	
To Salary to Admin Employees	6,36,000.00			
To Office Rent	2,40,000.00			
To Electricity & Fuel for Machineries Exp	2,34,792.00			
To Tours, Travel & Conveyances	2,22,720.00			
To Bank Charges	8,957.00			
To Bank Interest on Business & Car Loan	57,586.00			
To Interest on Loan	4,91,312.00			
To Telephone & Internet Charges	46,788.00			
To Repair & Maintenance	33,760.00			
To Office Expenses	3,82,080.00			
To Printing & Stationery	42,540.00			
To Accounting Charges	1,44,000.00			
To GST Filling Charges	24,000.00			
To E-Tender Filling Expenses	3,70,000.00			
To Temrory Hutments	7,70,033.00			
To Site Charges	2,78,586.00			
To Muhurat & Festival Expenses	52,460.00			
To Audit Fees	18,000.00			
To Professional Consultancy Fees	25,000.00			
To Equipment Hiring & Running Charges	85,650.00			
To Depreciation	2,45,336.00			
To Net Profit	15,55,645.00			
Total	69,25,245.00	Total	69,25,245.00	

Significant Accounting Policies as per Notes on Accounts

Place: Ranchi Date: 30.09.2023

UDIN: 24469811BKBOZD2545

GREATION NERATECH

(Proprietor)

Proprietor

As per Audit of our Even Date

For Singh Aman & Company Chartered Accountants

FRN: 034846C

CA. Aman Kumar Singh (Proprietor) M.No. 469811

Creation Infratech

Prop: Divesh Dubey PAN: AVBPD1549F

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING BALANCE	PURCHASE		CALEC	TOTAL	DEPRECIATION		W.D.V AS ON
		UP TO 30-09-22	After 30-09-22	SALES	TOTAL	%	AMOUNT	31-03-2023
							-	
Furniture & Fixtures	52,199.00	-		-	52,199.00	10%	5,220.00	46,979.00
Motor Cycle	32,795.00			-	32,795.00	15%	4,919.00	27,876.00
Generator	55,940.00	-		-	55,940.00	15%	8,391.00	47,549.00
Tractor	1,81,820.00			-	1,81,820.00	15%	27,273.00	1,54,547.00
Maruti Ciaz Car	6,98,935.00	-		6,98,935.00	-	15%		-
Office Equipments	-	62,645.00		-	62,645.00	15%	9,397.00	53,248.00
Toyota Innova	-	25,35,144.00	-	-	25,35,144.00	15%	1,90,136.00	23,45,008.00
	10,21,689.00	25,97,789.00	-	6,98,935.00	29,20,543.00		2,45,336.00	26,75,207.00

