

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER		Name		PAN					
		PRATINAV CONSTRUCTIONS		AAJFP8114H					
		Flat/Door/Block No	Name Of Premises/Building/Village						
		502, 4th floor	Krishna Mathura						
		Road/Street/Post Office	Area/Locality						
		Circular Road	Lalpur						
		Town/City/District	State	Pin/ZipCode	Status Firm				
		RANCHI	JHARKHAND	834001	Filed u/s				
		Assessing Officer Details (Ward/Circle) ITO WARD 2(3), RAMGARH							
		e-filing Acknowledgement Number 233317311301019							
COMPUTATION OF INCOME AND TAX THEREON		1		Gross total income		1		2180952	
		2		Total Deductions under Chapter-VI-A		2		0	
		3		Total Income		3		2180950	
		3a		Deemed Total Income under AMT/MAT		3a		2180950	
		3b		Current Year loss, if any		3b		0	
		4		Net tax payable		4		680456	
		5		Interest and Fee Payable		5		6354	
		6		Total tax, interest and Fee payable		6		686810	
		7		Taxes Paid		7e		686810	
		a		Advance Tax		7a		675000	
		b		TDS		7b		0	
		c		TCS		7c		0	
		d		Self Assessment Tax		7d		11810	
		e		Total Taxes Paid (7a+7b+7c +7d)		7e		686810	
		8		Tax Payable (6-7e)		8		0	
		9		Refund (7e-6)		9		0	
		10		Exempt Income		10			
				Agriculture					
				Others					

Income Tax Return submitted electronically on 30-10-2019 16:52:39 from IP address 49.36.4.176 and verified by

AMBUJA SHARAN having PAN AOJPS3067E on 30-10-2019 16:52:39 from IP address

49.36.4.176 using **Digital Signature Certificate (DSC)**

DSC details: 17980837CN=e-Mudhra Sub CA for Class 2 Organisation 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# SINHA & GHELANI

CHARTERED ACCOUNTANTS

SURAJ MARKET, LALJI HIRJI ROAD, RANCHI - 834001, Ph.: 2202662, 2206249

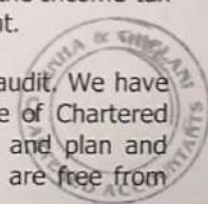
E-mail : sinhaghelani@gmail.com

## FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31-03-2019 and the profit and loss account for the period beginning from 01-04-2018 to ending on 31-03-2019, attached herewith, of M/s Pratinav Constructions, 502 Krishna Mathura, 4th Floor Circular Road Ranchi - 834001, P.A. No. - AAJFP8114H.
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of accounts maintained at head office at Ranchi and 0 branch.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:  
(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 accounts have been kept at the head office and branches of the assessee, so far as appears from Our examination of the books.
  - (C) In Our opinion and to the best of Our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
    - (i) in the case of the balance sheet, of the state of affairs of the assessee as at 31-03-2019, and
    - (ii) in the case of the profit and loss account, Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct. Subject to the following observations/qualifications, if any :
  - (a) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
  - (b) The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
  - (c) Our responsibility is to express an opinion on these financial statements based on my/Our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



- (d) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- (e) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for Our audit opinion.
- (f) We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted Our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

Place : Ranchi  
Date : 30-10-2019



For Sinha & Ghelani  
Chartered Accountants

A handwritten signature in black ink, appearing to read "Praveen Sinha".

Praveen Sinha  
Partner

M.No - 073930  
Suraj Market Lalji Hirji Road Ranchi - 834001

Firm Reg.No -005618C  
UDIN - 19073930AAAABN4828

**M/s Pratinav Constructions**  
**Balance Sheet a at 31 March 2019**

LIABILITIES	Amount (Rs)	ASSETS	Amount (Rs)
Partners' Capital Account (As Per Schedule A)	6593235.77	Fixed Assets (As Per Schedule C)	197790.29
<b>Current Liabilities</b>		<b>Current Assets</b>	<b>10634848.98</b>
Loan & Liability (As Per Schedule E)	1578758.00	Closing Stock	7475900.00
Sundry Creditor (As Per Schedule B)	3898448.50	Cash	85159.50
Audit Fee Payable	30000	Allahabad Bank	53237.25
O/S Bill	700	OBC	2011980.00
O/S Salary	44400	SBI HMT	198387.68
TDS Payable	45907	SBI	225184.55
	<b>5598213.50</b>	Sundry Debtor	<u>585000.00</u>
Provision for Income Tax	680460.00	<b>Loans &amp; Advances</b> (As Per Schedule D)	<b>1726000.00</b>
		<b>Input GST</b>	<b>313270.00</b>
		CGST	47274.00
		SGST	47274.00
		IGST	<u>218722.00</u>
	<u><u>12871909.27</u></u>		<u><u>12871909.27</u></u>

In terms of our report of even date annexed

For Sinha & Ghelani  
Chartered Accountants

CA Praveen Sinha  
Partner



Ranchi Dt. 30-10-2019  
UDIN-19073930AAAAABN4828

For Pratinav Constructions

SD

Partner

*P. Jain*  
*Anil Kumar*

**M/s Pratinav Construction**  
**Profit & Loss Account for the year ended 31 March 2019**

Particulars	Amount	Particulars	Amount
To Opening Work-in-Progress	10556700.00	By Sales A/C	29447900.00
To Purchase A/C	11631817.79	By Closing Work-in-Progress	7475900.00
Cement	747366.82		
Tiles & Marble	1336241.50		
Lift	1863857.74		
Other Purchase	7684351.73		
To Direct Exp.	10091919.80		
Labour Charge	8149244.00		
Site Exp.	735555.80		
Other	1207120.00		
To Gross Profit	4643362.41		
	<u>36923800.00</u>		<u>36923800.00</u>
To Audit Fee	30000.00	By Gross Profit	4643362.41
To Bank Charges	3634.57		
To Bonus	33200.00		
To Commission A/C	385527.00		
To Depreciation	33602.27		
To Electricity Bill	11650.00		
To GST Discount	353200.00		
To GST Exp.	16942.00		
To Int. on Tds	8663.00		
To Legal Fee	35000.00		
To Licence Fee	5100.00		
To Misc Exp.	23607.46		
To Misc. Items	60424.00		
To Office Exp.	94720.00		
To Printing & Stationary	1620.86		
To Professional Fee	72000.00		
To Round Off	14.99		
To Repair & Maintanance	3516.95		
To Salary	885829.00		
To Telephone Bill	7850.00		
To Transporting Exp.	394758.00		
To Travelling Exp.	1550.00		
To Net Profit	2180952.31		
	<u>4643362.41</u>		<u>4643362.41</u>
To Prov. For Income Tax	680460.00	By Net Profit	2180952.31
To Profit Transferred to Capital A/c	1500492.31		
Ambuja Saran	500164.11		
Indu Singh	500164.10		
Prakhar Jaipuriar	500164.10		
	<u>2180952.31</u>		<u>2180952.31</u>

In terms of our report of even date annexed  
For Sinha And Ghelani  
Chartered Accountants

CA Praveen Sinha  
Partner  
MN 073930  
FRN 5618C



Ranchi Dt. 30-10-2019  
UDIN-19073930AAAABN4828

For Pratinav Construction

sd/ *Ambuja Saran*  
Ambuja Saran

sd/  
Indu Singh

sd/ *P. Jaipurian*  
Prakhar Jaipuriar  
Partners