

FORM NO. 3CA

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

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of BIJAY SHREE AND SAPNA CONSTRUCTION PRIVATE LIMITED SAPNA BHAWAN, GAILAN CHOWK, HAZAIBAG, JHARKHAND, 825301 AAFCB9115R was conducted by Us AGARWAL ADARSH & CO in pursuance of the provisions of the Companies Act 2013 Act, and We annex here to a copy of Our audit report dated 05/12/2020 along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from 01/04/2019 to ending on 31/03/2020
 (b) the audited balance sheet as at, 31/03/2020 ; and
 (c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place HAZARIBAG
 Date 05/12/2020

Name ADARSH KUMAR
 Membership Number 441221
 FRN (Firm Registration Number) 0027615C
 Address GULAB KUTIR LANE 1 BINDESHWAR I PATH KUMHARTOLI ROAD, HAZARIBAG, JHARKHAND, 825301

BIJAY SHREE & SAPNA
 CONSTRUCTION (P) LTD.

Adarsh Kumar
 DIRECTOR

BIJAY SHREE & SAPNA
 CONSTRUCTION (P) LTD.

Sapna Devi
 DIRECTOR



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		BIJAY SHREE AND SAPNA CONSTRUCTION PRIVATE LIMITED			
2	Address		SAPNA BHAWAN, GAILAN CHOWK, HAZARIBAG, JHARKHAND, 825301			
3	Permanent Account Number (PAN)		AAFCB9115R			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, 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		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax JHARKHAND	20AAFCB9115R2ZC			
5	Status		Company			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl 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/115BAA/115BAB					
	Section under which option exercised					
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 ?					
	S.No.	Name				Profit Sharing Ratio (%)
	Nil					
9 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.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks					
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).					
	S.No.	Sector	Sub Sector		Code	
	1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c		07005	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	No					
	S.No.	Business	Sector	SubSector		Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	No					
	S.No.	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	Cash book, ledger & other relevant documents.	SAPNA BHAWAN	GAILAN CHOWK	HAZARIBAG	JHARKH AND
						PinCode 825301
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Cash book, ledger & other relevant documents.					
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					
	S.No.	Section				Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			

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BIJAY SHREE
DIRECTOR

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13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No								
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)								
	Total											
13 f	Disclosure as per ICDS.											
S.No.	ICDS	Disclosure										
14 a	Method of valuation of closing stock employed in the previous year.			AT COST								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade											
S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade								
	Nil											
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28			Amount								
	S.No.	Description	Amount									
	Nil											
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned											
	S.No.	Description	Amount									
16 c	Escalation claims accepted during the previous year			Amount								
	S.No.	Description	Amount									
	Nil											
16 d	Any other item of income			Amount								
	S.No.	Description	Amount									
	Nil											
16 e	Capital receipt, if any			Amount								
	S.No.	Description	Amount									
	Nil											
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable				
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:-											
S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions				Deduct ions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C- D)
						Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy Grant (4)	Total Value of Purchases (1+2+ 3+4)		
	Nil											
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page												
19	Amounts admissible under sections :											
S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961, Income-tax Rules, 1962 or any other guidelines, circulars, etc., issued in this behalf.									

	Nil												
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]											
		S.No. Description								Amount			
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):											
		S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
		Nil											
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
		Capital expenditure											
		S.No.	Particulars								Amount in Rs.		
		Personal expenditure											
		S.No.	Particulars								Amount in Rs.		
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
		S.No.	Particulars								Amount in Rs.		
		Expenditure incurred at clubs being entrance fees and subscriptions											
		S.No.	Particulars								Amount in Rs.		
		Expenditure incurred at clubs being cost for club services and facilities used.											
		S.No.	Particulars								Amount in Rs.		
		Expenditure by way of penalty or fine for violation of any law for the time being force											
		S.No.	Particulars								Amount in Rs.		
		Expenditure by way of any other penalty or fine not covered above											
		S.No.	Particulars								Amount in Rs.		
		Expenditure incurred for any purpose which is an offence or which is prohibited by law											
		S.No.	Particulars								Amount in Rs.		
		(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:											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
		(ii) as payment referred to in sub-clause (ia)											
		(A) Details of payment on which tax is not deducted:											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(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.											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
		(iii) as payment referred to in sub-clause (ib)											
		(A) Details of payment on which levy is not deducted:											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

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					payee, if available					deposited, if any
(iv) fringe benefit tax under sub-clause (ic)										0
(v) wealth tax under sub-clause (iia)										0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(viii) payment to PF /other fund etc. under sub-clause (iv)										0
(ix) tax paid by employer for perquisites under sub-clause (v)										0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks			
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available			
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)										0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										0
(g) Particulars of any liability of a contingent nature										
	S.No.	Nature Of Liability			Amount in Rs.					
(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										
	S.No.	Nature Of Liability			Amount in Rs.					
(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 payment made to persons specified under section 40A(2)(b).									
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)				
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.									
	S.No.	Section	Description			Amount				
	Nil									
25	Any amount of profit chargeable to tax under section 41 and computation thereof.									
	S.No.	Name of Person	Amount of income	Section	Description of Transaction			Computation if any		
	Nil									
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:-									
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-									
26 (i)A(a)	Paid during the previous year									
	S.No.	Section	Nature of liability			Amount				
	Nil									
26 (i)A(b)	Not paid during the previous year									
	S.No.	Section	Nature of liability			Amount				
26 (i)B	was incurred in the previous year and was									
26 (i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)									
	S.No.	Section	Nature of liability			Amount				
	1	Sec 43B(a)-Tax, Duty, Cess, Fee etc	GST			0				
26 (i)B(b)	not paid on or before the aforesaid date									
	S.No.	Section	Nature of liability			Amount				
	Nil									

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		(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profits and loss account.)				No								
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts						No						
		CENVAT/ITC						Treatment in Profit and Loss/Accounts						
		Amount												
		Opening Balance												
		Credit Availed												
		Credit Utilized												
		Closing/Outstanding Balance												
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
		Nil												
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)						No						
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair value of the shares	Market value of the shares				
		Nil												
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same						No						
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair value of the shares	Market value of the shares						
		Nil												
A(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?						No						
A(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:				Amount (in Rs.)							
B(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?						No						
B(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:				Amount (in Rs.)							
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)						No						
		S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil												
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.						No						
A(b)		If yes, please furnish the following details:												
		S.No.	Under which clause of sub-section (1) of section 92CE primary	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						

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31	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 :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or 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 :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or 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 :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
(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)									
31	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:—							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
Nil									
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
Nil									
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.			
Nil									

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Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any 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 extent available	
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)		Amount assessed	Order U/S and Date	Remarks	
Nil											
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										No
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No
	If yes, please furnish the details below										No
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No
	If yes, please furnish details of the same										No
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										No
	If yes, please furnish the details of speculation loss if any incurred during the previous year										No
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
	S.No.	Section	Amount								
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										No
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	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)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected to the credit of the Central Government out of (6) and (8)
	Nil										
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:										No
	S.No.	Tax deduction and collection	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about	If not, please furnish list of details				

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	Account Number (TAN)				all details/transactions which are required to be reported	transactions which are not reported						
	Nil											
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish Not Applicable											
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment						
	Nil											
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded											
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any				
	Nil											
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-											
35 bA	Raw materials :											
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any	
	Nil											
35 bB	Finished products :											
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil											
35 bC	By products :											
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil											
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	Amount	Dates of payment				
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
	S.No.	Amount received (in Rs.)	Date of receipt									
37	Whether any cost audit was carried out											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
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

BIJAY SHREE & SAPNA
CONSTRUCTION (P) LTD.

BIJAY KUMAR
DIRECTOR

BIJAY SHREE & SAPNA
CONSTRUCTION (P) LTD.

शपना देवी
DIRECTOR



If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	41094943			61753200		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	1055045	41094943	2.57 %	1034794	61753200	1.68 %
d	Stock-in-Trade Turnover	69149555	41094943	168.27 %	68748505	61753200	111.33 %
e	Material consumed/ Finished goods produced			%			%

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

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

S.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
Nil						

42 A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? **No**

A(b) If yes, please furnish the following details:

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported

43 A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 **No**

A(b) If yes, please furnish the following details:

S.No.	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

A(c) If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		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	

Place **HAZARIBAG**
Date **05/12/2020**

Name **ADARSH KUMAR**
Membership Number **441221**
FRN (Firm Registration Number) **0027615C**
Address **GULAB KUTIR LANE 1 BINDESHWAR I PATH KUMHARTOLI ROAD, HAZARIBAG, JHARKHAND, 825301.**

Form Filing Details

BIJAY SHREE & SAPNA
CONSTRUCTION (P) LTD.

BIJAY SHREE
DIRECTOR

BIJAY SHREE & SAPNA
CONSTRUCTION (P) LTD.

सपना शर्मा
DIRECTOR



Revision/Original Original

Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	

Deduction Details(From Point No. 18)			
Description of Block of Assets	SI.No.	Date of Sale etc.	Amount

This form has been digitally signed by ADARSH KUMAR having PAN CKGPK5381N from IP Address 59.90.52.83 on 2021-02-04 17:10:10.0.
Dsc SI No and issuer 17395351CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

BIJAY SHREE & SAPNA
CONSTRUCTION (P) LTD.
Adarsh Kumar
DIRECTOR

BIJAY SHREE & SAPNA
CONSTRUCTION (P) LTD.
सपना देसा
DIRECTOR

