



VINISH KUMAR & CO
Chartered Accountants
2nd Floor, Koushlaya Plaza, Opposite Garikhana, Hazaribagh-825301 Jharkhand
Phone : 9471363621, E-Mail : vinishkarna@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 on 31/03/2021, and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith of SRI VINAYAK CONSTRUCTIONS, BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG, JHARKHAND-825301. PAN - ACRFS7948A.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at ., BANSHIDHAR COLONY, PTC ROAD, HAZARIBAGH, JHARKHAND-825301 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

These financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- (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 :-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2021 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For **VINISH KUMAR & CO**
Chartered Accountants



Vinish Kumar
(Partner)
M. No. : 405925
FRN : 0013401C

2nd Floor, Koushlaya Plaza, Opposite Garikhana,
Hazaribagh-825301 Jharkhand

Date : 25/01/2022
Place : Hazaribagh

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

PART-A

- 1 Name of the assessee : SRI VINAYAK CONSTRUCTIONS
- 2 Address : BANSHIDHAR COLONY, PTC ROAD,
HAZARIBAG, JHARKHAND-825301
- 3 Permanent Account Number : ACRFS7948A
- 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

SN	Type	Registration Number
1	Goods and Services Tax (JHARKHAND)	20ACRFS7948A1Z0

- 5 Status : Firm
- 6 Previous year from : 01/04/2020 to 31/03/2021
- 7 Assessment year : 2021-22
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB : No
/ 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

Name	Profit Sharing Ratio (%)
ANIL KUMAR TIWARI	22.00
PRASHANT KUMAR PRADHAN	34.00
RAJESH KUMAR SINHA	22.00
PRABHAT KUMAR PRADHAN	22.00

- 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.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building of complete constructions or parts- civil contractors(06002)	06002

- b If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : No of books so prescribed.

Nil

- 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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book, Ledger & other Relevant Documents	INDIA	BANSHIDHAR COLONY	PTC ROAD	825301	HAZARIBAG	JHARKHAND

- c List of books of account and nature of relevant documents examined.

Cash Book, Ledger & other Relevant Documents

- 12 Whether the profit and loss account includes any profits and gains assessable : No on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : Mercantile system

- b Whether there has been any change in the method of accounting : No employed vis-à-vis the method employed in the immediately preceding previous year.

- 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	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : No complying with the provisions of income computation and disclosure standards notified under section 145(2).

- e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS IX Borrowing Costs	No borrowing cost has been incurred during the year in relation to qualifying assets
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	No Contingent Liability/ Assets is recognised in the financial statements
ICDS II-Valuation of Inventories	Inventories, purchase and sales are not inclusive of duties and taxes, yet there is no effect on profits.
ICDS I-Accounting Policies	The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles(GAAP) under the historic cost convention



	on the accrual basis. GAAP comprises accounting standards notified by the Central Government of India, Other pronouncement of Institute of Chartered Accountants of India.
ICDS VII-Governments Grants	No Grant Received
ICDS IV-Revenue Recognition	All revenue has been recognised on accrual basis
ICDS V-Tangible Fixed Assets	Refer to clause 18 of form 3CB
ICDS III-Construction Contracts	NA

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: - : NA

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. : NA

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. : NA

c Escalation claims accepted during the previous year. : NA

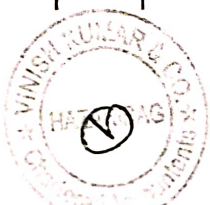
d Any other item of income. : NA

e Capital receipt, if any. : NA

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. : NA

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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115B AC/15BA D (for	Adjustment made to the written down value of Intangible asset to excluding value	Adjusted written down value	Additions	Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year



			assessment year 2021-22 only)	of good will of a business or profession		Adjustment on account of			Total value of purchase							
						Purchase value	CE NV AT	Change in rate of exchange								Subsidy/Grant
(18r) Furnitures & Fittings @ 10%-Sec 32(1)(i)	10%	199332			199332										19933	179399
(18s) Intangible Assets @ 25%-Sec 32(1)(i)	25%	7752			7752										1938	5814
(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	587868			587868										88180	499688
(18c) Plant & Machinery @ 40%-Sec 32(1)(i)	40%	8644			8644										3458	5186
Total		803596	0	0	803596	0	0	0	0	0	0	0	0	0	113509	690087



Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / : NA
35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

- 20 a Any sum paid to an employee as bonus or commission for services : NA
rendered, where such sum was otherwise payable to him as profits or
dividend. [section 36(1)(ii)]
- b Details of contributions received from employees for various funds as : NA
referred to in section 36(1)(va):

- 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 : NA

Personal expenditure : NA

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or : NA
the like published by a political party

Expenditure incurred at clubs being entrance fees and subscriptions : NA

Expenditure incurred at clubs being cost for club services and facilities : NA
used

Expenditure by way of penalty or fine for violation of any law for the time : NA
being force

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
GST LAte Fees	47250

Expenditure incurred for any purpose which is an offence or which is : NA
prohibited by law

- 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: : NA

(B) Details of payment on which tax has been deducted but has not been : NA
paid during the previous year or in the subsequent year before the expiry
of time prescribed under section 200(1)

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted: : NA

(B) Details of payment on which tax has been deducted but has not been : NA
paid on or before the due date specified in sub- section (1) of section 139

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted: : NA

(B) Details of payment on which levy has been deducted but has not been : NA
paid on or before the due date specified in sub- section (1) of section 139

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. : NA
Under sub-clause (iii)
- 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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	800000	800000	0	N/A

- 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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

- e provision for payment of gratuity not allowable under section 40A(7) : Nil
- f any sum paid by the assessee as an employer not allowable under section 40A(9) : Nil
- g Particulars of any liability of a contingent nature : NA
- 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 : NA
- i amount inadmissible under the proviso to section 36(1)(iii) : Nil
- 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). : NA
- 24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. : NA



Any amounts of profits chargeable to tax under section 41 and computation : NA thereof

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 : NA

(b) Not paid during the previous year; : NA

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of : NA the previous year 139(1);

(b) Not paid on or before the aforesaid date. : NA

state whether sales tax,goods & services Tax, customs duty, excise duty or : No any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) : No 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.

CENVAT / ITC	Amount	Treatment in Profit && Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

b Particulars of income or expenditure of prior period credited or debited to : NA the profit and loss account.:-

28 Whether during the previous year the assessee has received any property, : NA 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), if yes, please furnish the details of the same.

29 Whether during the previous year the assessee received any consideration for : NA issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

A Whether any amount is to be included as income chargeable under the : No head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the : No head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil



30 Details of any amount borrowed on hundi or any amount due thereon : No (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

B Whether the assessee has incurred expenditure during the previous year : No by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

31 a Particulars of each loan or deposit in an amount exceeding the limit : NA specified in section 269SS taken or accepted during the previous year :-

b Particulars of each specified sum in an amount exceeding the limit : NA specified in section 269SS taken or accepted during the previous year:-



- (a) Particulars of each receipt in an amount exceeding the limit specified : NA
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
- (b) Particulars of each receipt in an amount exceeding the limit specified : NA
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 :-
- (c) Particulars of each payment made in an amount exceeding the limit : NA
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
- (d) Particulars of each payment in an amount exceeding the limit specified : NA
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
- c Particulars of each repayment of loan or deposit or any specified advance : NA
in an amount exceeding the limit specified in section 269T made during
the previous year: -
- d Particulars of repayment of loan or deposit or any specified advance in an : NA
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:-
- e Particulars of repayment of loan or deposit or any specified advance in an : NA
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: -
- 32 a Details of brought forward loss or depreciation allowance, in the : NA
following manner, to extent available:-
- b Whether a change in shareholding of the company has taken place in the : NA
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.
- c Whether the assessee has incurred any speculation loss referred to in : No
section 73 during the previous year, If yes, please furnish the details of the
same.
- d Whether the assessee has incurred any loss referred to in section 73A in : No
respect of any specified business during the previous year.
- e In case of a company, please state that whether the company is deemed to : NA
be carrying on a speculation business as referred in explanation to section
73.



33 Section-wise details of deductions, if any, admissible under Chapter VIA or : No Chapter III (Section 10A, Section 10AA).

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.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the : Yes provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

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 not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
RCHS05198E	194C	Payments to contractors	1700000	1700000	1700000	17000	0	0	0
RCHS05198E	194H	Commission or brokerage	4251000	4251000	4251000	212550	0	0	0

b Whether the assessee is required to furnish the statement of tax deducted : Yes or tax collected, If yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
RCHS05198E	Form 26Q	31/03/2021	18/08/2020	Yes	
RCHS05198E	Form 26Q	01/02/2021	30/01/2021	Yes	
RCHS05198E	Form 26Q	15/07/2021	04/08/2021	Yes	

c Whether the assessee is liable to pay interest under section 201(1A) or : Yes section 206C(7). If yes, please furnish:



Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
RCHS05198E	60	60	18/08/2020

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

36 A Whether the assessee has received any amount in the nature of dividend : No as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

37 Whether any cost audit was carried out. ? : NA

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

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : NA in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?



40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	30389369			55899990		
Gross profit/turnover	3038937	30389369	10.00	12662329	55899990	22.65
Net profit/turnover	1022187	30389369	3.36	1051647	55899990	1.88
Stock-in-trade/turnover	0	30389369	0.00	15484336	55899990	27.70
material consumed/Finished goods produced				0	0	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.

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
NA	NA	NA	NA	NA	NA

42 Whether the assessee is required to furnish statement in Form No.61 or Form : No
No. 61A or Form No. 61B, If yes, please furnish

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
Nil	Nil	Nil	Nil	Nil	Nil

43 Whether the assessee or its parent entity or alternate reporting entity is liable : No
to furnish the report as referred to in sub-section (2) of section 286:
if yes, 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
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

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4 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

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	
NA	NA	NA	NA	NA	NA

For VINISH KUMAR & CO
Chartered Accountants



Vinish Kumar
Partner
M. No. : 405925
FRN : 0013401C

2nd Floor, Koushlaya Plaza, Opposite Garikhana,
Hazaribagh-825301 Jharkhand

Date : 25/01/2022
Place : Hazaribagh

SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Prev. Year	PARTICULARS	Total	Prev. Year	PARTICULARS	Total
34330649.78	To Opening Stock	0.00	55899990.00	By Sales	30389369.13
17058850.05	To Cost of Construction	27350432.22	1113.00	By Discount Received	0.00
19995939.19	To Gross Profit C/f	3038936.91	15484336.02	By Closing Stock	0.00
71385439.02		30389369.13	71385439.02		30389369.13
42450.00	To Transporting Charges	0.00	19995939.19	By Gross Profit B/f	3038936.91
101356.00	To Unloading Charges	0.00			
7063691.00	To Labour Charges	0.00			
125000.00	To JCB Rental and Running Expenses	0.00			
30000.00	To Audit Fees	30000.00			
31500.00	To Electricity Bill	16000.00			
0.00	To Interest On TDS Return	10754.00			
8367.00	To Bank Charges & Commission	5478.44			
3639.00	To Newspaper & Periodicals	4289.00			
0.00	To Legal & Valuation Expenses	3000.00			
245000.00	To Rent	0.00			
2530.00	To Postage	242.00			
178270.00	To Printing & Stationery	41910.00			
310115.09	To Office & General Expenses	39491.00			
32333.00	To Refreshment Expenses	48511.00			
2043076.00	To Salary	792588.00			
39980.00	To Repairs & Maintenance	41905.00			
2575.00	To Rera Registration Expenses	0.00			
3600.00	To Software Renewal Charges	0.00			
0.00	To Staff Welfare	2100.00			
9900.00	To Salary to Security Guard	0.00			
15280.00	To Telephone & Internet Charges	9725.00			
126820.00	To Travelling & Conveyance	0.00			
-4.80	To Round Off	-2.31			
2319841.11	To Service Tax & GST	0.00			
0.00	To Society Maintenance	10000.00			
134236.00	To Depreciation	113509.05			
4474738.00	To Brokerage & Commission	0.00			
1600000.00	To Partners Salary	800000.00			
0.00	To Interest On Income Tax	308951.00			
0.00	To GST Fine	47250.00			
328114.00	To Provision for Income Tax	333665.00			
723532.79	To Net Profit transferred to Capital A/c	379570.73			
91381378.21		3038936.91	91381378.21		3038936.91

PLACE: HAZARIBAG
DATE: 25.01.2022

For Sri Vinayak Constructions

For Vinish Kumar & Co.
Chartered Accountants
Firm's Registration No.: 013401C

Partner



Vinish Kumar
Partner

Membership No.: 405925

SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2021

SCHEDULE - 01

PARTNERS' CAPITAL ACCOUNT :

Name	Profit Ratio	As on 01-Apr-2020	Introduction/ Adjustments	Salary to Partners	Withdrawal	Profit / (Loss) for the year	Balance as on 31-Mar-2021
Prashant Kumar Pradhan	34%	655,834.38		200,000.00		129,054.05	984,888.43
Rajesh Kumar Si	22%	572,326.82		200,000.00		83,505.56	855,832.38
Anil Tiwari	22%	570,415.83		200,000.00		83,505.56	853,921.39
Prabhat Kumar Pradhan	22%	529,177.22	1,499,700.00	200,000.00		83,505.56	2,312,382.78
GRAND TOTAL		2,327,754.25	1,499,700.00			379,570.73	5,007,024.98
PREVIOUS YEAR		(9,103,651.16)	10,074,654.62		966,782.00	723,532.79	2,327,754.25

SCHEDULE - 02

Unsecured Loan

Various Persons

1,180,000.00
1,180,000.00

1,236,000.00
1,236,000.00



**SRI VINAYAK CONSTRUCTIONS
RANSHIDHAR COLONY, PTC ROAD, HAZARIBAG**

BALANCE SHEET AS ON 31.03.2021

Prev. Year	LIABILITIES	Total	Prev. Year	ASSETS	Total
2327754.25	<u>PARTNERS CAPITAL A/C</u> As per Schedule 01	5007024.98	803596.34	<u>FIXED ASSETS</u> As per Schedule 03	690087.29
1236000.00	<u>UNSECURED LOAN</u> From Various Persons (As per Schedule 02)	1180000.00	15484336.02	<u>CURRENT ASSETS</u>	105000.00
	<u>CURRENT LIABILITIES</u>		3604369.00	INVENTORIES	2577583.28
1762536.00	Sundry Creditors	1589342.49	57978.44	Sundry Debtors	57889.94
5255938.52	Advance against Land Owners Flat	5255958.52	299545.62	Bank Balances	52876.95
2325147.72	Advance from Customers	1077000.00	941816.40	Dena Bank	1279305.08
60000.00	Audit Fees payable	30000.00	113731.32	Bank of India-C/A-40	1078098.80
223738.00	TDS payable	21671.00	794739.68	Canara Bank	1078098.80
882906.00	Provision for Taxation	333665.00	1583429.70	State Bank of India	289619.43
			15500.00	State Bank of India	2546604.69
			11000.00	Cash in Hand	15500.00
			1000600.20	Security/Earnest Money Deposit	0.00
			216690.00	Salary Advance	0.00
			4985000.00	Other Advance	0.00
			0.00	Pandit Jee Road Project Expenses	216690.00
			0.00	Loan to Siddhi Vinayak	3885000.00
			0.00	Other Advances	58150.00
			1451000.00	Advance Tax	200000.00
			2093751.02	Lakhey Project	1451000.00
			1545956.75	GST	242.00
				Advance to Suppliers	21014.53
35003040.49		14494661.99	35003040.49		14494661.99

PLACE: HAZARIBAG
DATE: 25.01.2022

For Sri Vinayak Constructions

Partner

For Vinish Kumar & Co.
Chartered Accountants
Firm's Registration No.: 013401C

Vinish Kumar
Partner
Membership No.: 405925

SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE - 03

DETAILS OF FIXED ASSETS

Sl. No.	PARTICULARS	Rate Of Depreciation (%)	W.D.V. As On 01.04.2020	Additions During The Year Before Sep	Additions During The Year After Sep	Deductions During The Year	Total	Depreciation	W.D.V. As On 31.03.2021
1	Computer Set	40	8644.00	0.00	0.00	0.00	8644.00	3457.60	5186.40
2	Electrical Items	15	27635.00	0.00	0.00	0.00	27635.00	4145.25	23489.75
3	Generator Set	15	390810.34	0.00	0.00	0.00	390810.34	58621.55	332188.79
4	Plant & Machinery	15	89006.00	0.00	0.00	0.00	89006.00	13350.90	75655.10
5	Furniture & Fixture	10	199332.00	0.00	0.00	0.00	199332.00	19933.20	179398.80
6	Computer Software	25	7752.00	0.00	0.00	0.00	7752.00	1938.00	5814.00
7	Inventor & Battery	15	39651.00	0.00	0.00	0.00	39651.00	5947.65	33703.35
8	Motorcycle	15	40766.00	0.00	0.00	0.00	40766.00	6114.90	34651.10
			803596.34	0.00	0.00	0.00	803596.34	113509.05	690087.29
	PRV YEAR		937832.34	0.00	0.00	0.00	937832.34	134236.00	803596.34

