

Partner's Chart:

Partner's Name	Profit Sharing Ratio	Interest Paid	Interest Allowed	Draw Paid	Draw Allowed	Prin
MANOJ KUMAR SINHA	50.00	0.00	0.00	0.00	0.00	0.00
RAHSHI SRIVASTAVA	50.00	0.00	0.00	0.00	0.00	0.00
	100.00	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00

Depreciation Chart

NAME OF ASSET	DEP. RATE	OP. BAL.	PURCH.	TOTAL	SALE	DEP.	CL. BAL.
Business 1							
1 Furniture & Fixture	10 %	62496	0	62496	0	6250	56246
TOTAL		62496	0	62496	0	6250	56246

Advance Tax		Challan No.	BSR Code	Amount	Date
S.No.	Bank Name	8	00000212	500000.00	16/03/2020
1	BankName	Total :		500000.00	

TDS On		TAN	Amount	Date
S.No.	Deducted By			
2	SUSXXX XISHRA	EOFPM9765F	52140.00	15/02/2020
3	SANXXX SINHA	MLMPS5788J	5260.00	25/02/2020
4	SEEXX XXVI	DPYPD8196E	5260.00	25/02/2020
Total :			162660.00	
Grand Total :			662660.00	

FORM NO. 3CB

[See rule 6C(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 6C

1. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of VASTU CONSTRUCTION C/O HOTEL RIVER VIEW, KILBURN COLONY, NEAR HINDO BRIDGE, HINDO, RANCHI, JHARKHAND, 834002 AAHY7410B.

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 RANCHI, and 0 branches.

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 account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the 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, 2020, and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

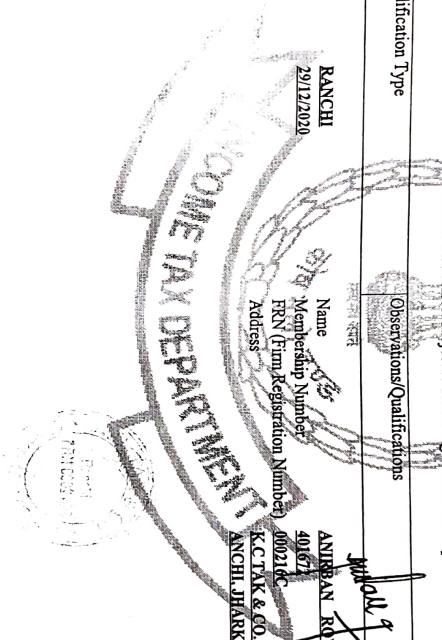
5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No	Qualification Type	Observations/Qualifications
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Place **RANCHI**
Date **29/12/2020**

Name **ANIRBAN ROY**
Membership Number **401671**
FNN (Firm Registration Number) **000716C**
Address **K.C TAX & CO., 1, NEW ANANTPUR, RANCHI, JHARKHAND, 834002**

ANIRBAN ROY
401671
000716C
K.C TAX & CO., 1, NEW ANANTPUR, RANCHI, JHARKHAND, 834002



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.			
13 d	Particulars			
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of No income computation and disclosure standards notified under section 145(2).	Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.			
ICDS	Total	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
13 f	Disclosure as per ICDS.			
ICDS	ICDS I - Accounting Policies	Disclosure	FUNDAMENTAL ACCOUNTING ASSUMPTIONS ARE FOLLOWED. NO CHANGES IN ACCOUNTING POLICY MEASUREMENT COST OR NET REALISABLE VALUE WHICH EVER IS LOWER (AS CERTIFIED BY THE PARTNER S). COST FORMULAE PRO CARRYING AMOUNT OF INVENTORY RS. 3,02,800.00	
	ICDS II - Valuation of Inventories		AMOUNT OF CONTRACT REVENUE RECOGNISED AS REVENUE RS 5,23,51,000.00 METHOD USED TO DETERMINE THE STAGE OF COMPLETION OF CONTRACTS IN PROGRESS- PERCENTAGE COMPLETION METHOD	
	ICDS III - Construction Contracts		SALE OF GOODS AMOUNTS NOT RECOGNISED AS REVENUE DURING THE PREVIOUS YEAR. NIL. REVENUE FROM SERVICE TRANSACTIONS DURING THE PREVIOUS YEAR - RS. 5,23,51,000.00 METHOD USED TO DETERMINE PERCENTAGE OF COMPLETION OF SERVICE- PERCENTAGE OF COMPLETION METHOD. SERVICE TRANSACTION IN PROGRESS AT THE END OF THE PREVIOUS YEAR- NIL	
	ICDS IV - Revenue Recognition		AS PER POINT NO 18 OF FORM 3CD	
	ICDS V - Tangible Fixed Assets		NIL	
	ICDS VII - Government Grants		NIL	
	ICDS IX - Borrowing Costs		NIL	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		PROVISIONS: INCOME TAX. - OPENING BALANCE- RS. 3,28,835.00 ADDITION DURING THE YEAR RS. 6,34,887.00 A DJUSTED DURING THE YEAR- RS. 3,28,835.00 CLOSING PROVISIONS AT THE END- RS. 6,34,887.00 CONTINGENT LIABILITIES - NIL	AMOUNT OR NET REALISABLE VALUE WHICH EVER IS LOWER
14 a	Method of valuation of existing stock employed in the previous year			
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	(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
16	Amounts not credited to the profit and loss account, being:-			
16 a	The items falling within the scope of section 28			Amount
	Nil			
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount
	Description			Amount
16 c	Escalation claims accepted during the previous year			Amount
	Nil			
16 d	Any other item of income			Amount
	Nil			
16 e	Capital receipt, if any			Amount
	Description			Amount
	Nil			

11/10/19
Mukesh

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(7)(es)/No. (b) If yes, please furnish the following details:		Amount	No
SI No.	Nature of Income	Amount	

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) No repaid otherwise than through an account payee cheque./Section 69D)		Amount	No			
	Name of PAN the person from whom amount borrowed or repaid on hundi	Line 1 Address City or Town or District	Line 2 Address City or State Pincod	Amount borrowed	Date of Borrowing due	Amount repaid	Date of Repayment
					including interest		

A (a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CCE, has been made during the previous year. No

(b) If yes, please furnish the following details

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

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 (2) of section 94B. No

(b) If yes, please furnish the following details

SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of interest or of similar nature as per (i) above section (4) of section 94B.	Details of interest brought forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Year	Assessment Year	Amount (in Rs.)
Nil					Year	(in Rs.)	Year	Assessment Year	Amount (in Rs.)

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021) No

(b) If yes, please furnish the following details

SI No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

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 :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number/ID available with the assessee)	Amount of loan or deposit taken or accepted during the previous year	Whether Maximum amount outstanding in the account at any time during the previous year squared the loan or deposit was taken or accepted during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft, whether the use of same was taken or accepted by 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 bank draft.



			available with the assessee) of the payee	the account at any time during or the previous year	by cheque draft or use of electronic clearing system through a bank account.	same was repaid by account payee cheque or account payee bank draft.
1	KAMINIKAN T CONSTRUC TION	RANCHI	500000 00	50000000	Yes-Cheque	Account payee cheque
2	CECON DEV ELOPERS	RANCHI	618000	1349976	Yes-Cheque	Account payee cheque
3	ROHIT ORO AN	RANCHI	650000	1100000	Yes-Cheque	Account payee cheque
4	AMIT SINHA	RANCHI	650000	487500	Yes-Cheque	Account payee cheque
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 lender, depositor or person from whom specified advance is received	Address of the lender, depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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 lender, depositor or person from whom specified advance is received	Address of the lender, depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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					

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from 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 as assessed and not allowed under section 115BAA on depreciation of account of opting for taxation under section	Amount as assessed and by withdrawal of additional depreciation on account of opting for taxation under section	U/S Date	Remarks



S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-						

35 bA	S.No	Item Name	Unit	Opening stock during previous year	Purchases on the previous year	Consumption during the previous year	Sales the previous year	Closing stock of finished products	*Yield of age of excess, if any	% Shortage
35 BB	Finished products :-									

35 BC	By products :-	S.No	Item Name	Unit	Opening stock during the previous year	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any

36	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A)	(c) Amount as paid in section 115-O(1A)	(d) Total tax amount	(e) Total tax paid thereon	Dates of payment

A(a)	SI No.	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. If yes, please, furnish the following details:-	Amount received (in Rs)	Date of receipt

37	SI No.	Whether any cost audit was carried out	Date of receipt

38	SI No.	Whether any cost audit was conducted under the Central Excise Act, 1944	Date of receipt

39	SI No.	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	Date of receipt

40	SI No.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable material/item/value/quantity as may be reported/identified by the auditor	Date of receipt

a	Total turnover of the assessee	52351000
b	Gross profit / Turnover	%
c	Net profit / Turnover	1975996 / 52351000 3.77%
d	Stock-in-Trade Turnover	402765 / 52351000 0.77%

49145000

%

2.17%

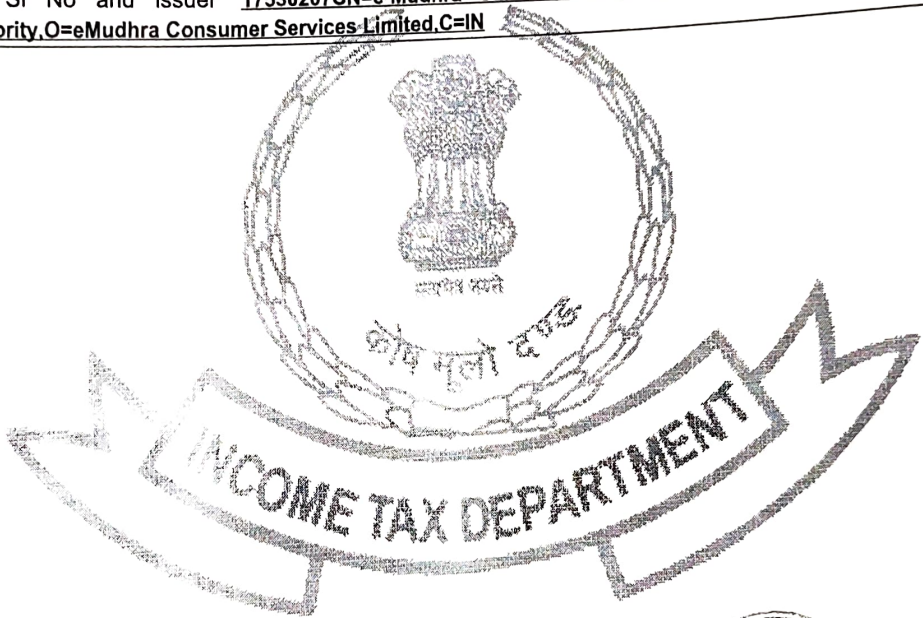
0.71%



Furnitures & Fittings @ 10%		
Total of Furnitures & Fittings @ 10%		0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

This form has been digitally signed by **ANIRBAN ROY** having PAN **AFGPR4038A** from IP Address **49.37.81.75** on **2020-12-30 18:55:55.0** .
 Dsc SI No and issuer **17530207CN=e-Mudhra Sub CA for Class 2 Individual 2014.OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**



STATE FINANCIAL STATEMENT

FOR THE YEAR ENDING 31st MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT/PERCENTAGE
SOURCES OF FUNDS		
CAPITAL ACCOUNT		
PARTNER'S CAPITAL ACCOUNT	x	45,00,000.00
LIABILITIES		
Secured Loans		
Unsecured Loans	0	20,27,375.00
TOTAL	Rs	65,27,375.00
APPLICATION OF FUNDS		
FIXED ASSETS	0	40,00,000.00
CURRENT ASSETS, LOANS & ADVANCES	0	1,00,00,000.00
LESS: CURRENT LIABILITIES & PROVISIONS	0	1,70,00,000.00
TOTAL	Rs	65,27,375.00

As per Our Report of Even Date

RANCH
26-12-2020

A C TANGOO
CHARTERED ACCOUNTANTS
MUMBAI
ANNEAN NO. 1
PARTNER
M No. 901072

UDIN: 20401072AAAACB3338

VASTU CONSTRUCTION

Schedule Forming Part Of Balance Sheet As At 31st March 2020

SCHEDULE - A
PARTNERS CAPITAL ACCOUNT

PARTNERS	BALANCE AS ON 01/04/19	ADD DURING THE YEAR	SHARE IN PROFIT/LOSS	INTEREST ON CAPITAL	REMUNERATION	TOTAL	DRAWING	Provision for Income Tax Written Off	GST / TDS Fine & Interest	BALANCE AS ON 31/03/20
MANOJ KUMAR SINHA	23,28,639.16	-	6,70,554.56	-	6,00,000.00	36,00,193.72	8,32,735.00	23,259.00	44,474.83	26,99,724.89
RAJESH SRIVASTAVA	6,10,188.64	-	6,70,554.56	-	6,00,000.00	18,80,743.20	4,47,336.00	23,259.00	44,476.34	13,65,671.86
TOTAL (RS.)	29,38,827.80	-	13,41,109.12	-	12,00,000.00	54,80,936.92	12,80,071.00	46,518.00	88,951.17	40,65,396.75

RANCHI
28-12-2020



Signed for Identification

K.C.T.A&CO.
CHARTERED ACCOUNTANTS

(ANIRBAN ROY)
PARTNER
M.No. 101672

UDIN:- 20401672AAACB3838

VASTU CONSTRUCTION

Schedules Forming Part Of Balance Sheet As At 31st March 2020

PARTICULARS	AMOUNT(Rs)
SCHEDULE- B	
UNSECURED LOANS	
CECON INSA Developers	7,31,976.40
Loan From Sanjay Sahu	11,40,000.00
Loan From Rohit Oraon	4,50,000.00
TOTAL (RS)	23,21,976.40
SCHEDULE- D	
CURRENT ASSETS, LOANS & ADVANCES:	
Cash-In-Hand	
Cash In Hand	3,86,110.91
Bank Accounts	
SBI A/C NO. 720483	81,18,199.41
Punjab national bank AIN no- 00208	13,96,206.86
	95,14,406.27
Deposits Assets	
Advance Tax 2019-20	5,00,000.00
Deposit with Deputy Commissioner for Rent	2,28,872.00
T D S (2016-17)	940.00
T D S (2019-20)	1,62,680.00
SUB TOTAL (RS)	8,92,472.00
Loan & Advances (Assets)	
Advance to Landlord (Munna Singh)	5,00,000.00
Advance to Landlord (Shashi Kumar)	1,50,000.00
Advance to Landlord (Pratima Ojha)	51,000.00
Advance to Landlord (Prativa Tiwary)	51,000.00
Advance to Landlord (Deepak choubey)	51,000.00
Advance to Landlord (Shivajee Sahu)	20,75,000.00
Dinesh Mandel	59,00,000.00
City construction & Balbir Singh & others	35,46,250.00
Sidhartha Mukherjee	1,75,000.00
Loan to Amit Sinha	1,62,500.00
SUB TOTAL (RS.)	126,61,750.00
Work in progress	1196,71,000.00
SUB TOTAL (RS.)	1196,71,000.00
Closing Stock	3,02,800.00
TOTAL RS.	1434,28,539.18

SCHEDULE- E	AMOUNT(IN Rs.)
CURRENT LIABILITIES & PROVISIONS	
Advance For Construction	1361,70,050.23
SUB TOTAL (RS.)	1361,70,050.23
CGST	23,912.00
SGST	23,912.00
PROVISION	6,34,887.00
Provision For Income Tax	2,44,651.00
TDS Liabilities	
TOTAL (Rs.)	1370,97,412.23

RANCHI
29-12-2020



K.C.TAK & CO.
CHARTERED ACCOUNTANTS

Mukul
(ANIRBAN ROY)
PARTNER
M.NO. 401672

UDIN:- 20401672AAAACB3838

VASTU CONSTRUCTION

Schedule Forming Part Of Balance Sheet As At 31st March 2020

SCHEDULE C : FIXED ASSETS						
PARTICULARS	BALANCE AS ON 01.04.19	ADD. DURING THE YEAR	TOTAL (Rs) 31.03.20	RATE %	DEPRECIATION	BALANCE AS ON 31.03.20
FURNITURE & FIXTURE	62,496.20	-	62,496.20	10%	6,250.00	56,246.20
TOTAL Rs.	62,496.20	-	62,496.20		6,250.00	56,246.20

As Per Our Report Of Even Date

RANCHI
29-12-2020



K.C.TAJK & CO.
CHARTERED ACCOUNTANTS
(ANIRBAN ROY)
PARTNER
M.No. 401672

UDIN:- 20401672AAAACB3838

VASTU CONSTRUCTION

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING ON 31st MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT(Rs)
INCOME:		
Income (Revenue)	E	523,51,473.72
		<u>523,51,473.72</u>
EXPENDITURE		
Building Construction Expenses	F	459,84,977.46
Expenses (Indirect)	G	43,84,250.14
		<u>19,82,246.12</u>
NET PROFIT BEFORE DEPRECIATION		6,250.00
Less: Depreciation		<u>19,75,996.12</u>
NET PROFIT AFTER DEPRECIATION		6,34,887.00
Less: Provision For Income Tax		<u>13,41,109.12</u>
NET PROFIT AFTER TAXATION		
Net Divisible Profits Transferred To Capital A/Cs		6,70,554.56
MANOJ KUMAR SINHA		6,70,554.56
RAJESH KUMAR SRIVASTAVA		

As Per Our Report Of Even Date

RANCHI
29-12-2020



K.C. TAK & CO.
CHARTERED ACCOUNTANTS

Anirban Roy
(ANIRBAN ROY)
PARTNER
M.NO. 401672

UDIN:- 20401672AAAACB3838

VASTU CONSTRUCTION

Schedule Of Profit & Loss A/C For The Year Ending On 31st March 2020

PARTICULARS	AMOUNT (Rs)
SCHEDULE - E	
INCOME (REVENUE)	
Increase In Working In Progress	523,51,000.00
Rounded Off	3.72
Income Tax Refund	470.00
TOTAL Rs	523,51,473.72

PARTICULARS	CURRENT YEAR AMOUNT (Rs.)
SCHEDULE - F	
BUILDING CONSTRUCTION EXP. :	
Decrease in Stock	1,99,930.50
Boring Expenses	1,36,680.00
Bricks	18,33,357.00
Carpainter Work	25,000.00
Casting Work	31,59,267.63
Cement	24,54,025.00
Chips	8,200.00
Civil Works	101,08,153.65
Door , Window & Chowkhat	26,99,770.00
Electrical Works	8,38,945.00
Electric Items	10,70,332.46
Electricity Expenses	1,23,647.00
Elevator	26,55,858.36
Freight	2,882.40
Granite/Marble	5,99,184.00
Grill	4,65,980.00
Grill & Gate	21,000.00
JCB Charges	9,905.00
Labour Cess	61,780.00
Labour Payment	2,00,000.00
Marble	3,13,560.00
Painter	1,65,000.00
Painting Work	6,60,555.00
Plumbing Items	35,62,064.00
Plumbing Work	4,45,950.00
Ply Supply	11,68,846.00
Putty	5,40,000.00
Putty Supply	3,37,829.24
Putty Work	3,30,000.00
Sand	27,02,200.00
Security Guard	14,000.00
Site Expenses	18,53,754.22
Steel & Cement Supplier	48,09,735.00
Texture Work	7,87,500.00
Tiles Supply	10,81,366.00
Tiles Work	5,38,720.00
	459,84,977.46

Subaru 9

SCHEDULE- G	
EXPENSES(INDIRECT)	
Salary & Wages	14,57,765.00
Accounting Charges	40,000.00
Advertisement Expenses	59,454.00
Architect Fee	2,36,712.00
Bank Charges	6,150.14
Computer Repair & Maintenance	44,550.00
Consultancy Charges	56,572.00
Fire Extinguisher	50,000.00
Guard Salary	5,49,923.00
JRERA Reg Charges	4,538.00
Legal Exp.	2,00,000.00
Material Testing/ Treatment Expenses	45,000.00
Office Expenses	59,900.00
Partners Remuneration	12,00,000.00
Printing & Stationary	1,38,936.00
Site Developemnt Expenses	1,21,300.00
Transport Expenses	6,250.00
Travelling Expenses	1,07,200.00
	43,84,250.14

RANCHI
29-12-2020

Signed For Identification

K.C.TAK&CO.
CHARTERED ACCOUNTANTS



Anirban Roy
(ANIRBAN ROY)
PARTNER
M.NO. 401672

UDIN:- 20401672AAAACB3838