

Name of Assessee	SUMIT KUMAR SINGH		
Father's Name	HARENDRA PRASAD SINGH		
Address	106 LA,RAMESHWAR BHAWAN,MAIN ROAD,SARAIHELIA,DHANBAD,JHARKHAND,828127		
E-Mail	sumisingh62@gmail.com		
Status	Individual	Assessment Year	2021-2022
Ward		Year Ended	31.3.2021
PAN	BHWPS9750F	Date of Birth	26/02/1983
Residential Status	Resident	Gender	Male
Nature of Business	WHOLESALE AND RETAIL TRADE-Retail sale of other products n.e.c(09028)		
Filing Status	Original		
Return Filed On	30/03/2022	Acknowledgement No.:	510225890300322
Last Year Return Filed On	30/03/2021	Acknowledgement No.:	319399040300321
Aadhaar No:	477715298855	Passport No.:	
Bank Name	INDIAN OVERSEAS BANK, dhanbad, A/C NO:234401000000304 ,Type: Saving ,IFSC: IOBA0002344		
Tele:	Mob:9431305555		

### **Computation of Total Income [As per Normal Provisions]**

#### **Caution**

1. 26AS not imported
2. AIS report not imported
3. TIS summary not imported

**Income from Salary (Chapter IV A) 1450000**

#### **SURYA REALCON PVT LTD**

Employer Status: Other

RAMESHWAR BHAWAN SAR DHANBAD  
JHARKHAND-826001

Salary	1500000
Less: Standard Deduction u/s 16(ia)	50000
	1450000

**Income from House Property (Chapter IV C) -200000**

#### **DHANBAD DHANBAD(JHARKHAND)-826001**

Annual Lettable Value 0

Rent Receivable 0

**Less:**

	200000
	200000
	-200000

**Income from Business or Profession (Chapter IV D) 400300**

#### **From Firm SURYA REALCOM (50.00% Share)**

Remuneration 0

Interest 0

(Profit Exempt u/s 10(2A) 97500/- )

From Firm RIDHI SIDHI INFRA (20.00% Share )

Remuneration 0

Interest 0

(Profit Exempt u/s 10(2A) 68520/- )

From Firm S K TRADERS (50.00% Share )

Remuneration 0

Interest 0

(Profit Exempt u/s 10(2A) 259007/- )

Income u/s 44AD

0  
400300

Profit as per Profit and Loss a/c

400300

Total

400300

Less:

Section 44AD

400300

400300

0

**Income from Other Sources (Chapter IV F)****186536**

Interest From Saving Bank A/c

16275

Interest on F.D.R.

170261

186536

**Gross Total Income****1836836****Less: Deductions (Chapter VI-A)**

u/s 80C

80C

584281

150000

u/s 80TTA (Interest From Saving Bank Account.)

10000

u/s 80D

Own Family Medical Insurance Premium

29111

Total Payment Rs.

29111

25000

**185000****Total Income****1651836**

Round off u/s 288 A

**1651840**

Income Exempt u/s 10

**850054**

Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.

Tax Due

308052

Health &amp; Education Cess (HEC) @ 4.00%

12322

320374

T.D.S./T.C.S	310537
	9837
Interest u/s 234 A/B/C	98
Fee for default in furnishing return of income u/s 234F	5000
	14935
Round off u/s 288B	14930
Deposit u/s 140A	14940
Refundable (Round off u/s 288B)	10

**Tax calculation on Normal income of Rs 1651840/-**

Exemption Limit :250000

Tax on (500000 -250000) = 250000 @5% = 12500

Tax on 500001 To 1000000 = 500000 @20% = 100000

Tax on 1000001 to 1651840 = 651840 @30% = 195552

**Total Tax = 308052**

<u>Interest Charged</u>	<u>(Rs.)</u>	<u>T.D.S./ T.C.S. From</u>	<u>(Rs.)</u>
u/s 234A	98	Non-Salary(as per Annexure)	10537
		Salary(as per Annexure)	300000

Details of Exempt Income

<u>S.No.</u>	<u>Particulars</u>	<u>Amount</u>
1	Profit from Firm SURYA REALCOM	97500
2	Profit from Firm RIDHI SIDHI INFRA	68520
3	Profit from Firm S K TRADERS	259007
4		425027
	<b>Total</b>	<b>850054</b>

Due date extended to 31/12/2021 F. No. 225/49/2021/ITA-1I Dt 09-Sep-2021

Income Declared u/s 44 AD

Gross Receipts/Turnover	1890200.00
Book Profit	400300.00 21.18 %
Deemed Profit	151216.00 8.00 %
Net Profit Declared	400300.00 21.18 %

**Prepaid taxes (Advance tax and Self assessment tax)**

<u>Sr.No.</u>	<u>BSR Code</u>	<u>Date</u>	<u>Challan No</u>	<u>Bank Name &amp; Branch</u>	<u>Amount</u>
1	0510080	30/03/2022	10131	HDFC BANK LTD. COLABA	14940
	<b>Total</b>				<b>14940</b>

Statement of Current Year Loss Adjustment

<u>Head/Source of Income</u>	<u>Current Year Income</u>	<u>House Property Loss of the Current Year Set off</u>	<u>Business Loss of the Current Year Set off</u>	<u>Other Sources Loss of the Current Year Set off</u>	<u>Current Year Income Remaining after Set off</u>
Loss to be adjusted		200000			
Salary	1450000	200000	NIL	NIL	1250000

House Property	NIL		NIL	NIL	NIL
Business	400300	NIL		NIL	400300
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	186536	NIL	NIL	NIL	186536
Total Loss Set off		200000	NIL	NIL	
<b>Loss Remaining after set off</b>		<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	INDIAN OVERSEAS BANK	dhanbad	234401000000304		IOBA0002344	Saving(Primary)

**Details of T.D.S. on Non-Salary**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1		RCHC01935D	29765	0	0
2		RCHI00385A	140496	10537	10537
<b>TOTAL</b>			<b>170261</b>	<b>10537</b>	<b>10537</b>

**Head wise Summary on Income and TDS thereon**

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources		170261	186536	Interest Income:186536	10537
<b>Total</b>		<b>170261</b>	<b>186536</b>		<b>10537</b>

**Details of T.D.S. on Salary**

S.No	Name of the employer	Tax deduction A/C No. of the deductor	Income chargeable under the head Salaries	Tax deducted at source u/s. 192(1)
1	SURYA REALCON PVT TLD	RCHS03151B	1500000	300000
<b>TOTAL</b>			<b>1500000</b>	<b>300000</b>

**Statement of Short Term Capital Gain (Transaction Tax)**

Name of Company	Date of Sale	Sales Price	Tr. Exp.	Net Sale Price	Purchase Date	Purchase cost	Loss u/s 94(7)/(8)	Capital gain
Share u/s 111A (1)	Bef. 31/3	0	0	0		0	0	0
<b>TOTAL</b>								

Signature  
(SUMIT KUMAR SINGH)  
Date-30.03.2023

CompuTax : RAHMAN09 [SUMIT KUMAR SINGH]

Name of Assessee	SANTOSH KUMAR SINGH		
Father's Name	SURYA NARAYAN SINGH		
Address	RAMESHWAR BHAWAN,SARAIHELHA,SARAIHELHA,DHANBAD,DHANBAD,DHANBAD,JH ARKHAND,826001		
E-Mail	srpl2009@yahoo.com		
Status	Individual	Assessment Year	2021-2022
Ward		Year Ended	31.3.2021
PAN	ATNPS5984K	Date of Birth	19/06/1977
Residential Status	Resident	Gender	Male
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Filing Status	Original		
Return Filed On	30/03/2022	Acknowledgement No.:	510651670300322
Last Year Return Filed On	30/03/2021	Acknowledgement No.:	319146120300321
Aadhaar No:	706889596742	Passport No.:	
Bank Name	KARNATAKA BANK, , A/C NO:199250010102601 ,Type: ,IFSC: KARB0000199		
Tele:	Mob:9471192009		

### **Computation of Total Income [As per Normal Provisions]**

#### **Caution**

1. 26AS not imported
2. AIS report not imported
3. TIS summary not imported

**Income from Salary (Chapter IV A) 1150000**

#### **SURYA REALCON PVT LTD**

Employer Status: Other

RAMESHWAR BHAWAN SAR DHANBAD  
JHARKHAND-826001

Salary	1200000
Less: Standard Deduction u/s 16(ia)	50000
	1150000

**Income from House Property (Chapter IV C) -200000**

#### **DHANBAD DHANBAD(JHARKHAND)-826001**

Annual Lettable Value 0

Rent Receivable 0

Less:

200000

200000

-200000

**Income from Business or Profession (Chapter IV D) 462700**

#### **From Firm RIDHI SIDHI INFRA & DEVELOPER (20.00% Share )**

Remuneration 0

Interest 0

(Profit Exempt u/s 10(2A) 68520/- )  
From Firm SURYA REALCOM (50.00%  
Share )

Remuneration 0  
Interest 0

(Profit Exempt u/s 10(2A) 97500/- )  
From Firm S. K. TRADERS (50.00%  
Share )

Remuneration 0  
Interest 0

(Profit Exempt u/s 10(2A) 259006/- )

Income u/s 44AD 0  
462700

Profit as per Profit and Loss a/c 462700  
Total 462700

Less:

Section 44AD 462700  
462700

0

**Income from Other Sources (Chapter IV F)**

**136962**

Interest From Saving Bank A/c 11068  
Interest on F.D.R. 81766  
Interest 44128  
136962

**Gross Total Income**

**1549662**

**Less: Deductions (Chapter VI-A)**

u/s 80C

80C 242261

150000

u/s 80TTA (Interest From Saving Bank Account.) 10000

**160000**

**Total Income**

**1389662**

Round off u/s 288 A

**1389660**

Income Exempt u/s 10

**850052**

Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.

Tax Due 229398

Health & Education Cess (HEC) @ 4.00% 9176

238574

T.D.S./T.C.S 243593

-5019

Fee for default in furnishing return of income u/s 234F	5000
	-19
Refundable (Round off u/s 288B)	20

**Tax calculation on Normal income of Rs 1389660/-**

Exemption Limit :250000

Tax on (500000 -250000) = 250000 @5% = 12500

Tax on 500001 To 1000000 = 500000 @20% = 100000

Tax on 1000001 to 1389660 = 389660 @30% = 116898

**Total Tax = 229398**

**T.D.S./ T.C.S. From**

Non-Salary(as per Annexure)	3593
Salary(as per Annexure)	240000

**Details of Exempt Income**

S.No.	Particulars	Amount
1	Profit from Firm RIDHI SIDHI INFRA & DEVELOPER	68520
2	Profit from Firm SURYA REALCOM	97500
3	Profit from Firm S. K. TRADERS	259006
4		425026
	<b>Total</b>	<b>850052</b>

Due date extended to 31/12/2021 F. No. 225/49/2021/ITA-1I Dt 09-Sep-2021

**Income Declared u/s 44 AD**

Gross Receipts/Turnover	1962300.00	
Book Profit	462700.00	23.58 %
Deemed Profit	156984.00	8.00 %
Net Profit Declared	462700.00	23.58 %

**Statement of Current Year Loss Adjustment**

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted		200000			
Salary	1150000	200000	NIL	NIL	950000
House Property	NIL		NIL	NIL	NIL
Business	462700	NIL		NIL	462700
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	136962	NIL	NIL	NIL	136962
Total Loss Set off		200000	NIL	NIL	
<b>Loss Remaining after set off</b>		<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	KARNATAKA BANK		199250010102601		KARB0000199	(Primary)
2	PUNJAB NATIONAL BANK		3045000170039116		PUNB0304500	
3	MAHARASHTRA BANK		68403354768		MAHB0001312	
4	INDIAN OVERSEAS BANK		23441000000303		IOBA0002344	

**Details of T.D.S. on Non-Salary**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1		CALB15631A	47902	3593	3593
2		PNEB06514E	33864	0	0
<b>TOTAL</b>			<b>81766</b>	<b>3593</b>	<b>3593</b>

**Head wise Summary on Income and TDS thereon**

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources		81766	136962	Interest Income:136962	3593
<b>Total</b>		<b>81766</b>	<b>136962</b>		<b>3593</b>

**Details of T.D.S. on Salary**

S.No	Name of the employer	Tax deduction A/C No. of the deductor	Income chargeable under the head Salaries	Tax deducted at source u/s. 192(1)
1	SURYA REALCON PVT LTD	RCHS03151B	1200000	240000
<b>TOTAL</b>			<b>1200000</b>	<b>240000</b>

**Statement of Short Term Capital Gain (Transaction Tax)**

Name of Company	Date of Sale	Sales Price	Tr. Exp.	Net Sale Price	Purchase Date	Purchase cost	Loss u/s 94(7)/(8)	Capital gain
Share u/s 111A (1)	Bef. 31/3	0	0	0		0	0	0
<b>TOTAL</b>								

Signature  
(SANTOSH KUMAR SINGH)  
Date-30.03.2023

CompuTax : RAHMAN01 [SANTOSH KUMAR SINGH]