

GROW MORE CONSULTANCY

(One Stop For Your All Tax & Finance Problems)

REPORT ON FINANCIAL STATEMENT

(FY 2019-20, AY 2020-21)

UDIN : 23442891BGWFRK3739

Details' Of Client :-

Name Of Firm : M/s DS Construction
Authorized Person : Mrs. Rekha Devi
PAN : AGEPY7010J
ADDRESS : Jhalpo, Jhumri Telaiya - 825409
MOBILE : N/a

Prepared & Filed By :-

GROW MORE CONSULTANCY

1st Floor, Opp. Krishna Hotel
Near Koderma Railway Station,
Ranchi Patna Road,
Jhumri Telaiya,
Koderma-825409, Jharkhand



CONTACT US :

☎ - 06534 356805

✉ - growmorewithgmc@gmail.com

Name of Assessee	REKHA DEVI		
Father's Name	SUKHDEV BUDDHAN YADAV		
Address	-,JHALPO,JHUMRI TELAIYA,KODERMA,JHARKHAND,825409		
Address(Office)	DS Construction,ADDI BUNGLOW,JHUMRI TELAIYA,JHUMRI TELAIYA,JHUMRI TELAIYA,KODERMA,JHARKHAND,825409		
Status	Individual	Assessment Year	2020-2021
Ward		Year Ended	31.3.2020
PAN	AGEPY7010J	Date of Birth	01/01/1984
Residential Status	Resident	Gender	Female
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010)		
GSTIN No.	20AGEPY7010J1ZI		
Filing Status	Original		
Return Filed On	30/12/2020	Acknowledgement No.:	963319490301220
Aadhaar No:	676734997554	Passport No.:	
Bank Name	UNION BANK OF INDIA, JHUMRI TELAIYA, A/C NO:365702010097276		
Tele:	,Type: Saving ,IFSC: UBIN0536571		
Tele(Office):	Mob:+919801529127		
	Mob:9801529127		

Computation of Total Income

Income from Business or Profession (Chapter IV D)		479860
Income u/s 44AD	<u>479860</u>	
Income from Other Sources (Chapter IV F)		36580
INTEREST AND OTHER INCOME	<u>36580</u>	
Gross Total Income		516440
Less: Deductions (Chapter VI-A)		
u/s 80C		
80C	36000	
	<u>36000</u>	
Total Income		36000
Round off u/s 288 A		480440
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.		480440

Tax Due (Exemption Limit Rs. 250000)	11522
Rebate u/s 87A	<u>11522</u>
Tax Payable	0
	0

Tax calculation on Normal income of Rs 480440/-
Exemption Limit :250000
Tax on (480440-250000) =230440 @5% = 11522
Total Tax = 11522

Due date extended to 10/01/2021

Income Declared u/s 44 AD INCOME FROM BUSINESS

Gross Receipts/Turnover	5324200.00	
Book Profit	479860.00	9.01 %
Deemed Profit	425936.00	8.00 %
Net Profit Declared	479860.00	9.01 %

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	UNION BANK OF INDIA	JHUMRI TELAIYA	365702010097276		UBIN0536571	Saving(Primary)
2	PUNJAB NATIONAL BANK	JHUMRI TELAIYA	005820210000332		PUNB0005820	Current
3	BANK OF INDIA		588410110002759		BKID0005884	

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
0	Total				

Detail of assets and income given in return form
Balance Sheet

Liabilities			Assets		
S.No	Particulars	Amount	S.No	Particulars	Amount
1.	Partner/Member capital	0	1	Fixed Assets	0
2.	Secured Loans	0	2.	Inventories	0
3.	Unsecured Loans	0	3.	Sundry debtors	0
4.	Advances	0	4.	Balance with banks	0
5.	Sundry Creditors	0	5.	Cash in hand	213680
6.	Other liabilities	0	6.	Loan and advances	0
			7.	Other Assets	0
	Total	0		Total	213680

Signature
(REKHA DEVI)
Date-23.03.2023

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

We have examined the balance sheet as at 31st March 2020 and Profit and Loss account for the year ended 31st March 2020 attached herewith, of -

Name Of the Firm - M/s DS Construction

Name Of the Proprietor - Rekha Devi

Address Of the Firm - Jhalpo, Jhumri Telaiya, Koderma - 825409

Permanent Account Number - AGEPY7010J

We certify that the balance sheet and the Profit & Loss account are in agreement with the books of account maintained at the head office at - address mentioned above.

(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 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 income and expenditure account of the surplus / deficit of the assessee for the year ended on that date

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

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 :-

N/a

N/a

N/a



FOR B GUPTA & CO
(CHARTERED ACCOUNTANT)

F.R. No. 0000933C

M. No. 442891

Place : Jhumri Telaiya

Date : 30th December 2020

UDIN : 23442891BGWFRK3739

M/S DS CONSTRUCTION
 PROP. REKHA DEVI
 JHALPO, JHUMRI TELAIYA, KODERMA - 825409

FY : 2019-20
 AY : 2020-21
 PAN : AGEPY7010J

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
MATERIAL IN HAND	-	BY RECEIPT FROM CONTRACTUAL WORK	5,324,200.00
MATERIAL CONSUMED	3,997,076.00	BY CL MATERIAL IN HAND	210,450.00
EXPENSES	292,830.00		
PROFIT C/D	1,244,744.00		
	5,534,650.00		5,534,650.00
ACCOUNTING CHARGES	9,000.00	BY GROSS PROFIT B/D	1,244,744.00
DEPRECIATION	75,000.00	BY OTHER INTEREST INCOME	36,580.00
ELECTRICITY EXPENSES	22,894.00		
FUEL & POWER	77,201.00		
GEN. EXPENSES	186,347.00		
PRINTING & STATIONERY	6,389.00		
REPAIR & MAINTAINANCE	43,658.00		
RETURN FILLING CHARGES	9,000.00		
STAFF SALARY	133,100.00		
TELEPHONE EXPENSES	5,300.00		
TRAVELLING EXPENSES	196,995.00		
NET PROFIT	516,440.00		
	1,281,324.00		1,281,324.00

E&O.E

IN TERMS OF OUR REPORT EVEN DATE

FOR M/S DS CONSTRUCTION

FOR B GUPTA & CO
 (CHARTERED ACCOUNTANTS)
 F.R. No. 0000933C
 M. No. 442891

(PROPRIETOR)



23442891BGWFRK3739
 30TH DECEMBER 2020
 JHUMRI TELAIYA

DS CONSTRUCTION
 P. REKHA DEVI
 HALPO, JHUMRI TELAIYA, KODERMA - 825409

FY : 2019-20
 AY : 2020-21
 PAN : AGEPY7010J

BALANCE SHEET FOR THE YAER ENDED 31ST MARCH 2020

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS		
CAPITAL A/C	3,294,327.00		<i>(As Per Schedule Attached)</i>		3,625,000.00
ADD : NET PROFIT	516,440.00		CURRENT ASSETS, LOAN AND ADVANCES		
	3,810,767.00		SUNDRY DEBTORS	272,874.00	
LESS : DRWAINGS	187,101.00		STOCK IN HAND	210,450.00	483,324.00
LESS : LIFE INSURANCE PREMIUM	36,000.00		<i>(As Certified By The Propreitor)</i>		
LESS : TUTION FEE	-	3,587,666.00	CASH AND BANK BALANCES		
CURRENT LIABILITIES & PAYABLES			CASH IN HAND	213,680.00	213,680.00
TRADE PAYABLES		734,338.00	<i>(As Certified By The Propreitor)</i>		
<i>(As Certified By The Propreitor)</i>					
		4,322,004.00			4,322,004.00

E&OE

IN TERMS OF OUR REPORT EVEN DATE

FOR M/S DS CONSTRUCTION

FOR B GUPTA & CO.
 (CHARTERED ACCOUNTANT)
 F.R. No. 0000933C
 M. No. 442891

(PROPRIETOR)



N : 23442891BGWFRK3739
 E : 30TH DECEMBER 2020
 CE : JHUMRI TELAIYA

M/S DS CONSTRUCTION
 PROP. REKHA DEVI

AT : JHALPO, JHUMRI TELAIYA, KODERMA - 825409

FY : 2019-20
 AY : 2020-21
 PAN : AGEPY7010J

STATEMENT OF DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2020

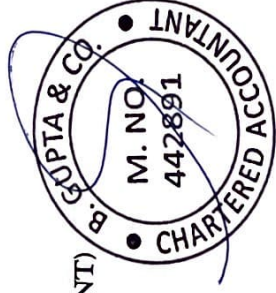
SN	DESCRIPTION OF AASETS	RATE	OP BALANCE	ADDITION DURING YEAR		SALE MADE	WDV	DEP	CL BALANCE
				BEFORE 3 OCT	AFTER 3 OCT				
1	PLANT & MACHINERY	15%	-	500,000.00	-	-	500,000.00	75,000.00	425,000.00
2	LAND	0%	3,200,000.00	-	-	-	3,200,000.00	-	3,200,000.00
			3,200,000.00	500,000.00	-	-	3,700,000.00	75,000.00	3,625,000.00

E&OE

IN TERMS OF OUR REPORT EVEN DATE

FOR M/S DS CONSTRUCTION

FOR B GUPTA & CO
 (CHARTERED ACCOUNTANT)
 F.R. No. 0000933C
 M. No. 442891



UDIN : 23442891BGWFRK3739
 DATE : 30TH DECEMBER 2020
 PLACE : JHUMRI TELAIYA