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 at 31st March 2022 and Profit and Loss account for the year ended 31st March 2022, 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 - AGEPY7010]

- 2. 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.
- 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 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 2022 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
- 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:-

a. N/a

b. N/a

c. N/a

Place: Jhumri Telaiya

Date: 03rd November 2022

UDIN: 22442891BCAUMY4252

FOR B GUPTA

(CHARTERED ACCOUNT

F.R. No. 0000933C

M. No. 442891

FORM NO. 3CD

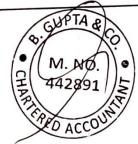
[See Rule 6 G(2)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME-TAX ACT, 1961

PART - A

M/s DS Construction Name Of the Assesse Jhalpo, Jhumri Telaiya, Koderma - 825409 Address 2. AGEPY7010J Permanent Account Number 3. Whether the assessee is liable to pay indiret tax like GST, Excise Duty, Customs duty, etc. if yes, please furnish the registration number or any Yes GSTIN - 20AGEPY7010J1ZI other identification number alloted for the same Individual Status 2021-22 Previous Year 2022-23 Assessment Year Indicate the relevant clause of section 44AB under which the audit has 44AB (d) been conducted 8. PART -- B N/A If firm or Association of Persons, indicate names of (a) partners/members and their profit sharing ratios. N/A If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change. N/A Nature of business or profession (if more than one business 10. [a] or profession is carried on during the previous year, nature of every business or profession) N/A If there is any change in the nature of business or profession, the particulars of such change. Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. At the Address Mentioned Above In Part - A 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. Sales Book, Purchase Book, Cash Book List of books of account and nature of relevant documents No 12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section [44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G

Method of accounting employed in the previous year. Mercantile 10 Whether there has been any change in the method of No accounting employed vis-à-vis the method employed in [6] the immediately preceding previous year. If answer to [b] above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss. Decrease in Profit Increase in Profit Serial Particulars. NI Details of deviation, if any, in the method of accounting NA employed in the previous year from accounting standards prescribed under Section 145 and the effect thereof on the Profit or Loss. Cost Or Market Value, Which ever is Lower Method of valuation of closing stock employed in the 14. [a] previous year. Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the 161 Profit or Loss. Please Furnish:-The Assessee followed "Exclusive method" as the method of valuation but its effect on profit or loss is NIL Decrease in Profit Increase in Profit Particulars. Serial No. NII N/A Give the following particulars of the capital asset converted 15. into stock in trade:-Description of Capital Assets; Date of acquisition 161 Cost of acquisition Amount at which the asset is converted into stock in trade; [c] [d] Amounts not credited to the Profit and Loss Account, 16. being:the items falling within the scope of section 28; [a] N/A [b] the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. NA escalation claims accepted during the previous years; NA any other item of income; NA capital receipt, if any. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or le! assessable by any authority of a State Government referred to in Section 43CA or 50C, Please furnish: 17. Value adopted or assessed or assessable Details of Property | Consideration received or accrued Nil



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:-

Details As Under:

the case may be, in the following form :-				
assets, as the case may be, in the following form:-	Depreciation (Rs.)	Written Down Value (Rs.)		
	54,188.00	307,062.00		
Plant & Machinery	54,100.00	3 200,000.00		
Land	-	7,200,000		

[d] Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of - N/A

if Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.

N/A

[ii] Change in rate of exchange of Currency, and

N/A

[iii] Subsidy or grant or reimbursement, by whatever name called.

N/A

[e] Depreciation allowable.

N/A

[f] Written down value at the end of the year.

N/A

N/A

19. Amounts admissible under sections:-

Sr No.	Section
(i)	32AC
(ii)	33AB
(iii)	33ABA
[iv]	35(1)(i)
(v)	35(1)(ii)
{vi}	35(1)(iia)
(vii)	35(1)(iii)
(viii)	35(1)(iv)
(ix)	35(2AA)
[x]	35(2AB)
(xi)	35ABB
{xii}	35AC
[xiii]	~= AD
(xiv)	35CCA
[xv]	35CCE
[xvi]	35CCC
(xvii)	35CCD
[xviii]	35D
(xix)	35DD
{xx}	35DDA
(xxi)	35E

Amount debited to P&L A/c

Amount debited to Income Tax Act 1961 and also fulfills the conditions, if any apecified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.

 (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) N/A

• M. NO. 2 442891 (h) Details of Contributions received from employees for various funds as referred to in section 36(1)(va):

Serial Nature No. Fund	Sum Received from Employees	Due Date for Payment	The actual amount paid	The actual date of payment to the concerned authorities
		NII .		

21. |a| Please furnish the details of amounts debited to the rpofit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Nature	Serial No.	Particulars	Amount in Rs
expenditure Incurred at clubs being cost for club services and facilities used			
Expenditure by way of penalty or fine for violatation of any law for the time being in force	N/A		
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

- 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:

Date of	Amount of Payment	Nature of payment	Name and Address of the Payee
Payment (i)	(ii)	(iii)	(iv)
(1)		Nil	

(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):-

Date of	Amount of Payment	Nature of payment	Name and Address of the Payee	deducted
Payment (i)	(ii)	(iii)	(iv)	(V)
		Nil		

- (ii) as payment referred to in sub-clause (ia)
 - (A) Details of Payment on which tax is not deducted:

Date of	Amount of Payment	Nature of payment	Name and Address of the Payee
Payment	(ii)	(iii)	(iv)
(i)	(11)	Nil	

(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.

Date of	Amount	Nature of payment	Name and Address of the Payee		Amount out of (v) deposited, of any
Payment	Payment (ii)	(iii)	(iv)	(v)	(vi)
(1)	(3)		Nil		

(iii) under sub-clause (ic) [Wherever applicable] Nil

(iv) under sub-clause (iia) Nil

(v) under sub-clause (iib) Nil

Q M. NO. 12 442891 N. NO. 12 442891 N. NO. 12 12 142891 N. NO. 12 14289 N. N

Details as under: under sub-clause (iii) (vi) Name and Address Amount of Payment Date of Payment of the Payee (iii) (ii) (i) NII Nil under sub-clause (iv) (vii) Nil under sub-clause (v) (viii) Amounts debited to Profit and Loss Account being interest, NII salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:-Disallowance/deemed income under section 40A(3) Nil On The basis of examination of books of accounts 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. Name and PAN of the Payee, Amount Date of if available Serial Nature of payment Payment (v) No. (iv) (iii) (ii) (i) Nil On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3A) read with rule 6DD vere 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 or gains of business or profession under section 40A(3A):-Name and PAN of the Payee, Amount Date of if available Nature of payment Serial Payment (v) No. (iv) (iii) (ii) Nil Nil provision for payment of gratuity not allowable under sec.40A(7). Nil any sum paid by the assessee as an employer not **[f]** allowable under section 40A(9); Nil particulars of any liability of a contingent nature. 131 Nil amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; Nil amount inadmissible under the proviso to sec. 36(1)(iii) Nil 22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 Nil 23. Particulars of payments made to persons specified under

Nil

Nil

Mil

Section 40A(2)(b).

33ABA or 33AC.

computation thereof.

Amounts deemed to be Profits and Gain under Section 32AC or 33AB or

Any amount of Profit chargeable to tax under Section 41 &

26. In respect of any sum referred to in clause (a), (b), (c), (d), (e)

or (f) of Section 43B, the liability for which,

GUPTA & CO M NO 442891 PARTITION ACCOUNTS

not allowed	on the first day of the previous year but was			Nii			
	I in the assessment of any preceding previous			INII			-
year and w	25						
	aid during the previous year:						
(a) P	, , , , , , , , , , , , , , , , , , , ,	•	:	Nil			
נטן	and I said to the		:	Nil			
was incum	ed in the previous year and was			Nil			
,	return fincome of the previous year under section			Nil			
(b)	not paid on or before the aforesaid date.		:	Nil			
firect tax, levy	, cess, impost,etc is passed through the profit						
or utilise	d during the previous year and its treatment in & Loss Account & treatment of outstanding		:	Nil			
Particular credited o	s of income or expenditure of prior period or debited to the Profit and Loss Accounts.		ŧ	Nil			
roperty, being le public are s ladequate cor	g share of a company not being a company in which substantially interested, without consideration or for asideration as referred to in section 56(2)(viia). If			Nil			
onsideration alue of the sh	for issue of shares which exceeds the fair market lares as referred to in section 56(2)(viib). If yes, please			Nil			
hereon (inclu	ding interest on the amount borrowed) repaid,			Nil			
the limi	t specified in Section 269SS taken or accepted		8	Nil			
(i)	name, address and permanent account number [if available with the assessee] of the lender or depositor;			N/A	÷		
(ii)	amount of loan or deposit taken or accepted;		3	Nil			
(iii)	whether the loan or deposit was squared up during the previous year;		:	N/A			
(iv)	maximum amount outstanding in the account at any time during the previous year;		;	Nil			
{v}	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.			N/A		TUPTA &	1
Gover corpo	mment company, a banking comp any or a ration established by a Central, St ate or Pr ovincial			, s	(2) (2)	M. NO.	N IN
	[a] [b] [b] [c] [b] [c] [c] [c] [c] [c] [c] [c] [c] [c] [c	[a] paid during the previous year; was incurred in the previous year and was [a] paid on or before the due date for furnishing the return of income of the previous year under section 139(1); [b] not paid on or before the aforesaid date. State whether sales tax, customs duty, excise duty or any other direct tax, levy, cess, impost, etc is passed through the profit of the Profit de Loss Account. Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit de Loss Account de treatment of outstanding Central Value Added Tax credits in the accounts. Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. The there during the previous year the assessee has received any operty, being share of a company not being a company in which e public are substantially interested, without consideration or for adequate consideration as referred to in section 56(2)(viia). If see, please furnish the details for the same. The there during the previous year the assessee received any object, being share of a company not being a company in which e public are substantially interested, without consideration or for adequate consideration as referred to in section 56(2)(viia). If see, please furnish the details for the same. The there during the previous year the assessee received any object, which we have a seed of the same and the details of the same. The there of the same are ferred to in section 56(2)(viib). If yes, please armish the details of the same. The there is a seed of the same are ferred to in section 56(2)(viib). If yes, please armish the details of the same. The there is a seed of the same are ferred to in section 56(2)(viib). If yes, please armish the details of the same. The there is a seed of the same are seed of the same are seed of the lender or deposit is an amount exceeding the limit specified in Section 269SS taken or accepted; The same are seed of the lender or deposit was squared up during the	paid during the previous year; was incurred in the previous year and was a	paid during the previous year; ph not paid during the previous year; was incurred in the previous year and was a paid on or before the due date for furnishing the return fincome of the previous year under section 139(1); (b) not paid on or before the aforesaid date. tate whether sales tax, customs duty, excise duty or any other lifect tax, levy, cess, impost, etc is passed through the profit or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts. Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. thether during the previous year the assesses has received any operty, being share of a company not being a company in which e public are substantially interested, without consideration or for adequate consideration as referred to in section \$6(2)(viia). If so, please furnish the details for the same. The there during the previous year the assessee received any onsideration for issue of shares which exceeds the fair market alue of the shares as referred to in section \$6(2)(viia). If yes, please arisish the details of the same. The therefore the shares are seferred to in section \$6(2)(viib). If yes, please arisish the details of the same. The priculars of each loan or deposit in an amount due hereon (including interest on the amount borrowed) repaid, the limit specified in Section 269SS taken or accepted during the previous year:	paid during the previous year; Nil	paid during the previous year; Nil was incurred in the previous year and was Nil paid on or before the due date for furnishing the return fincement of the previous year under section 139(1): paid on or before the due date for furnishing the return fincement of the previous year under section 139(1): paid on or before the due date for furnishing the return fincement of the previous year under section 139(1): paid on or before the aforesald date.	paid during the previous year; Nil paid on or before the due date for furnishing the return if income of the previous year and was Nil paid on or before the due date for furnishing the return if income of the previous year under section 137(1); paid on or before the due date for furnishing the return if income of the previous year under section 137(1); paid on or before the aforesaid date. Nil take whether sales tax, customs duty, exise duty or any other irect tax, levy, ess, impost, etc is passed through the profit toos account. Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding. Central Value Added Tax credits in the accounts. Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. Particulars of acompany not being a company in which e public are substantially interested, without consideration or for adequate consideration as referred to in section 54(1)(vilus) If

PREDACCO

annot secretaling the limits specified in Section 249TT made saring the previous years.	1		· i audars i	of each rep	ayment of	loan ordeposit in an		Nil		
Balliable with the assessee jof the payee; Balliable with the assessee jof the payee; Balliable with the assessee jof the paye; Side and should be an income of the payer in the action of the third payer in the action of the team through an account payee bank draft. N/A	/II	1	-ount exc	eeding the	limit spec	ified in Section 269TT made				
Itili maximum amount outstanding in the account at any time during the previous years		[i						N/A		
Pol Whether the rapsyment was made otherwise than N/A Sweet with the taking or accepting ban or deposit, or Nil Sweet with the taking or accepting ban or deposit, or Nil Sweet with the taking or accepting ban or deposit, or Nil Sweet with the detail of the same through an account payce chaque or an accounts and other relevant doctuments. The particulars (3) to (iv) at (b) and the certificate at (2) before seed not be given in the case of a repsyment of the same through an account payce bank draft based on the examination of books of accounts and other relevant doctuments. The particulars (3) to (iv) at (b) and the certificate at (2) before seed not be given in the case of a repsyment of the particulars (3) to (iv) at (b) and the certificate at (2) before seed not be given in the case of a repsyment of the particulars (3) to (iv) at (b) and the certificate at (2) before seed not be given in the case of a repsyment of company as a particular (a) and the following manner, to the extent available: Serial Ass. Year Nature of Loss/ Allowance (in Rs.) Amount as returned Amount as assessed (given Remarks (in Rs.) (iv) (iv) (vi) (vi) (vi) (vi) (vi) (vi) (vii) (vii) (vii) (viii) (viiii) ([i	ij a	mount of t	the repaym	ent;		Nil		
Section wise details of desired to search and the same through an account payee bank draft.		Įi					i i	Nil		
repayment of the same through an account payee bank drift based on the examination of books of accounts and other elevant documents. (The particulars (i) to (iv all both and the certificate at (c) above need not be given in the case of a repayment of any bane or deposit taken or repet form Government, lockworment company, a banking prompany or a corporation established by a Central, State or Provincial Act.) (D) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available: Serial Ass. Year Nature of Loss/Allowance (in Rs.) Amount as returned (in Rs.) Repair (in Rs.)		(i					÷	N/A		
aced not be given in the case of a repayment of any loan or deposit use on accepted from Government Company, a banking company or a corporation established by a Central. State or Provincial Act.) 12. [a] Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	K	r	epayment	of the sam	ie through . Iraft based	an account payee cheque or an on the examination of books of		Nil		
Details of brought forward use or spectation available: Serial A55. Year		r d	leed not be leposit tak	e given in en or acce banking	the case of pted from (company o	a repayment of any loan or Government, Government r a corporation established				
Serial No. (in Rs.) reference of relevant order) (i) (ii) (iii) (iii) (iv) (v) (v) (v) (v) (iv) (v) (v) (v) (iv) (v) (v) (vi) (iv) (v) (vi) (vii) (vii) (viii) (viii) (viii) (viii) (viii) (viiii) (viiii) (viiii) (viiii) (viiiii) (viiiii) (viiiiiiii) (viiiiiiiiii	32. (ı) l	Details of I	brought fo lowing m	rward loss anner, to t	or depreciation allowance, he extent available :	ž	Nil		
(i) (ii) (iii) NII [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 and not be allowed to be carried forward in terms of sec. 79. [c] Whether the assessee has incurred any speculation loss referred to in section 73d turing the previous year, if yes, please furnish the details of the same. [d] whether the assessee has incurred any loss referred to in section 73h in respect of any specified business during the previous year, if yes, please furnish the details of the same. [e] In case of a company, please state that whether the company is deemed to be carrying on a speculation bussness as referred in explanation to section 73.7 if yes, please turnish the details of speculation to section 73.7 if yes, please turnish the details of speculation to section 73.7 if yes, please turnish the details of speculation to section 73.7 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of speculation to section 73.8 if yes, please turnish the details of the same. [d] Whether the assessee is required to deduct or collect lax as per the provisions of Chapter XVII-B or Chapter is the same of the same of the details of the same of the details of the same of the details of t				Control of the Contro	Ass. Year	Nature of Loss/ Allowance (in Rs.)				Remarks
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 and to be allowed to be carried forward in terms of sec. 79.		ı			(ii)	(iii)		(iv)	(v)	(vi)
Whether a change in shareholding of the company is taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carried forward in tems of sec. 79. C			t	(1)1			Ni	1		
C Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. G whether the assessees has incurred any loss referred to in section 73A in respect of any specified business during the previous year, If yes, please furnish details of the same. G whether the assessees has incurred any loss referred to in section 73A in respect of any specified business during the previous year, If yes, please furnish the details of the same. G 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, If yes, please furnish the details of speculation loss if any incurred during the previous year. S Details as under: Amount admissible as per the provisions of Income Tax Act 1961 and also fulfills the conditions, if any appecified under the condition of the deduction is claimed Amount admissible as per the provisions of Income Tax Act 1961 and also fulfills the conditions, if any appecified under the centre of the conditions, if any appecified under the condition of the Act or Rules or any other guidelines, circles and the conditions of the Act or Rules or any other guidelines, circles and the per the provisions of Chapter XVII-B or Chapter XVII-BB. If Yes, please furnish: Amount of tax deducted or collected on (8) Amount of tax deducted or collected on (8) Amount of tax deducted or collected or collected or collected on (8) Amount of tax deducted or collected or collec	ı		taken plac incurred p	e in the pr	revious yea previous y	r due to which the losses earcan not be allowed to be	:	N/A		
section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. [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, if yes, please furnish the details of speculation loss if any incurred during the previous year. 33. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed Chapter VI-A or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed Chapter VI-B or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed Amount admissible as per the provisions of Income Tax Act 1961 and also fulfills the conditions, if any specified under the condition if any specified under the relevant provision the Act or Rules or any other guidelines, circle and the conditions, if any specified under the condition is claimed 34. [a] Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-B. If Yes, please furnish: Taxia Sec. Nature of Payment Receipt of Payment Receipt of Payment Receipt of Receipt of Payment Receipt Receipt Rece	ı	c)	Whether t	he assesses	has incum	ed any speculation loss the previous year, If yes,	:	N/A		
In case of a company, please state that Whether the Conspany of deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. 33. Section-wise details of deduction, if any, admissible under Details as under:	,	100	caction 73	A in respec	ct of any sp	ecified business during the		N/A		
33. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA). Chapter VI-A or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed Section under which deduction is claimed Section under which deduction is claimed 80 C	9		deemed to	be carryir	ng on a spec on 73, if yes	please furnish the details of		N/A		
Chapter VI-A or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed Section under which deduction is claimed Section under which deduction is claimed Income Tax Act 1961 and also fulfills the conditions, if any apecified under the relevant provision the Act or Rules or any other guidelines, cinetc., issued in this behalf. 80 C						a total ander			Details as under:	
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: TAN Sec. Nature of Payment or Receipt of the nature sequired to the deducted or collected at specified in Col. 3 Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8)	33.	Sectio	on-wise de						Income Tax Act 1961 and conditions, if any apecified u if any specified under the re the Act or Rules or any other	I also fulfills the inder the conditions levant provisions of guidelines, circular s behalf.
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: TAN Sec. Nature of Payment or Receipt of the nature sequired to be deducted or collected at specified in Col. 3 Total amount on which tax was deducted or collected of the Central Government out of and (8). Total amount on which tax was deducted or collected on (8) Total amount on which tax provided on (8) Amount of tax deducted or collected on (8) Amount of tax deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8)									1	150,000.0
Yes, please furnish: TAN Sec. Nature of Payment or Receipt of the nature specified in Col. 3 Total amount on which tax was deducted or collected out of (4) Total amount on which tax was deducted or collected ded. Or coll. Class than specified rate out of (5) Amount of tax deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8) Total amount on which tax was deducted or collected on (8)	34.	(a)	Whether	the assesse	e is require	d to deduct or collect tax as VII-B or Chapter XVII-BB. If		perg.		
TAN Sec. Nature of Payment of Receipt of the nature specified in Col. 3 Total amount on which tax was deduced by collected at specified rate out of (4) Total amount on which tax was deduced by collected at specified rate out of (5) Total amount on which tax was deduced by collected at specified rate out of (5) Amount of tax deducted or collected on (8)	8		Yes, pleas	se furnish:-		-				3
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	TAN	Sec.		amount of Payment or Receipt of the nature specified in	amount on which tax was required to be deducted or collected	Total amount on which tax was deduced by collected at specified rate out of (5)	led. Or coll	a less than specified rate		Amount of tax deducted or collected not deposited to the credit of the Central Governennt out of (6) and (8).
(())	(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
ACCO	,,,,					SPEN	ACCO))/		

Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If noi, Please furnish the Whether the statement of Tax deducted or Date of Furnishing, if Type of Due Date for collected contains TAN information about all Form furnishing furnished. transactions which are required to be reported (1) (5) (2) (3) (4) Nil whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish: Amount of Interest **Date of Payment** Amount paid out of Col. (2) TAN Payable (4) (1) (2) Nil In the case of a trading concern, give quantitative details Nil of principal items of goods traded: Nil Opening Stock; Purchases during the previous year; (ii) Nil Nil [iii] Sales during the previous year, (iv) Ni! Closing stock; Nil (v) shortage/excess, if any. Nil In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: [A] Raw materials: Nil Opening Stock; (i) Nil purchases during the previous years Nil consumption during the previous years: (iii) sales during the previous year; [vi] closing stock; [v] yield of finished products; (vi) Nil percentage of yield; (vii) Nil shortage/excess, if any. (viii) Nil Finished products / By-products: (B) Nil Opening Stock; Nil purchases during the previous years; [ii] Nil quantity manufactured during the (iii) previous year; Nil sales during the previous year; (iv) Nil [v] closing stock; Nil (vi) shortage / excess, if any. Nil *Information may be given to the extent available.

N/A

Nil

Nil

Nil

Nil

Nil

 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-

amount of reduction as referred to in section 115-O(1A)(i)

amount of reduction as referred to in section 115-O(1A)(ii)

total amount of distributed profits;

dates of payment with amounts.

total tax paid thereon;

[6]

(c)

(d)

lel

Whether any cost audit was carried out, If yes, give the details if whether any, of disqualification or disagreement on any matter/ item/ value/ any, or any marter, iter quantity as may be reported/identified by the cost auditor.

N/A

Whether any audit was conducted under the Central Excise Act, 1944, 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.

N/A

39. Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the 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 preceeding previous year.

Details as under-

S No.	Particulars	Previous Year	Preceeding Previous Yea
1	Total Turnover	9,816,650.00	
2	Gross Profit/Turnover	0.13	
3	Net Profit/Turnover	0.08	
4	Stock in trade/Turnover	0.02	
5	Material Consumed/Finished Goods Produced	•	

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.

N/A

FOR B GUPT (CHARTERED ACCOUNT)

Place: Jhumri Telaiya Date: 03rd November 2022

UDIN: 22442891BCAUMY4252

F.R. No. 0000933 M. No. 442891

P. REKHA DEVI P. REKHA DEVI P. REKHA DEVI P. REKHA OF THUMRI TELAIYA, KODERMA - 825409 FY : 2021-22 AY : 2022-23 PAN : AGEPY7010J

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

		PARTICULARS	AMOUNT
PARTICULARS	AMOUNT		9,816,650.00
TOTAL IN HAND	385,900.00	BY RECEIPT FROM CONTRACTUAL WORK	
OP MATERIAL IN HAND TERIAL CONSUMED	7,646,776.00	BY CL MATERIAL IN HAND	
10 OP MATERIAL CONSUMED 10 MATERIAL CONSUMED	539,920.00		
	1,244,054.00		
TO GROSS PROFIT C/D	1000		9,816,650.00
	9,816,650.00		1,244,054.00
OVA DOPO	24,000.00	BY GROSS PROFIT B/D	225,000.00
TO ACCOUNTING CHARGES	10.000.00	BY COMESSION ON SALE	
TO AUDIT FEE	54,188.00	1	
TO DEPRECIATION	12,121.00	1	
TO ELECTERICITY EXPENSES	176,210.00		
TO FUEL & POWER	49,083.00		
TO MISC. EXPENSES	11,780.00		
TO PRINTTING & STATIONERY	80,497.00		
TO REPAIR & MAINTAINANCE	12,000.00		
TO RETURN FILLING CHARGES	245,400.00		
TO STAFF SALARY	14,199.00		
TO TELEPHONE EXPENSES	32,176.00		
TO TRAVELLING EXPENSES	747,400.00	1	
TO NET PROFIT			1,469,054.00
			1,469,054.00 E&O.E.
	1,469,054.00		ESCAL.

IN TERMS OF OUR REPORT EVEN DATE

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

UDIN : 22442891BCAUMY4252 DATE : 03RD NOVEMBER 2022 PLACE : JHUMRI TELAIYA FOR M/S DS CONSTRUCTION

(PROPRIETOR)

CONSTRUCTION REKHA DEVI PRENT JHUMRI 1 ELAIYA, KODERMA - 825409

FY: 2021-22 AY : 2022-23 PAN: AGEPY7010J

PROVISONAL BALANCE SHEET FOR THE YAER ENDED 31ST MARCH 2022

1			ACCUTE	AM	OUNT
LIABLITIES	AMO	DUNT	ASSETS		
CAPITAL ACCOUNT CAPITAL A/C ADD: NET PROFIT LESS: DRWAINGS LESS: LIFE INSURANCE PREMIUM LESS: TUTION FEE	3,965,220.00 747,400.00 4,712,620.00 116,653.00 73,000.00 78,000.00		FIXED ASSETS (As Per Schedule Attached) CURRENT ASSETS, LOAN AND ADVANCES SUNDRY DEBTORS STOCK IN HAND (As Certified By The Propreitor)	654,400.00	3,507,062.00 654,400.00
CURRENT LIABLITIES & PAYABLES TRADE PAYABLES (As Certified By The Propreitor)		637,230.00	OTHER CURRENT ASSETS GST C/F TDS/TCS A.Y.2022-23	717,614.00	717,614.33
OTHER CURRENT LAIBLITIES & PROVSIONS AUDIT FEES PAYABLE		10,000.00	CASH AND BANK BALANCES CASH IN HAND (As Certified By The Propreitor)	213,121.00	213,121.00
ī		5,092,197.00			5,092,197.00 £&OE

IN TERMS OF OUR REPORT EVEN DATE

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

M. No. 442891

UDIN: 22442891BCAUMY4252 DATE: 03RD NOVEMBER 2022 PLACE: JHUMRI TELAIYA

FOR M/S DS CONSTRUCTION

(PROPRIETOR)

FY : 2021-22

AY: 2022-23

PAN: AGEPY7010J

AT: JHALPO, JHUMRI TELAIYA, KODERMA · 825409 PROP. REKHA DEVI

M/S DS CONSTRUCTION

STATEMENT OF DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2022

E& OE		200	V AUGUSTO LA PORT EN SALESCENS PRODUCTION OF						
54,188.00 3,507,062.00	54,188.00	3,561,250.00	•	•	,	3,561,250.00			
307,062.00	54,188.00	361250	,		s •	3,200,000.00	15%,	1 PLANT & MACHINERY 2 LAND	7
CL BALANCE		ADA	SALE MADE	AFTER 3 OCT	BEFORE 3 OCT	OP BALANCE	RATE	DESCRIPTION OF AASETS	NS
CL BALANCE	DEP	VOW	SATEMADE	URING YEAR	ADDITTION DURING YEAR				

IN TERMS OF OUR REPORT EVEN DATEFIA &

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

(PROPRIETOR)

FOR M/S DS CONSTRUCTION

DATE: 03RD NOVEMBER 2022 UDIN: 22442891BCAUMY4252 PLACE, JHUMRI TELAIYA

M/S DS CONSTRUCTION

PROP. REKHA DEVI

AT: JHALPO, JHUMRI TELAIYA, KODERMA · 825409

FY: 101.101 AY

PAN: AGEPY7010]

NOTES TO THE ACCOUNTS

SN PARTICULARS	PARTICULARS
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- The Assess has followed mercantile system of accounting during the period uder audit on a going concern basis.
- Closing stock has been valued at lower of cost or net relisable value.
- Depreciation has been provided on WDV at the rate prescibed under the Inocme Tax Act 1961
- Cash In hand & Closing Stock is as certified by the Assessee
- 5 Sundry Creditors & Sundry Debtors are subject to confirmation and reconcillation.

