

**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 -** AGEPY7010J

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 & CO.  
(CHARTERED ACCOUNTANT)

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**

1. Name Of the Assessee : M/s DS Construction
2. Address : Jhalpo, Jhumri Telaiya, Koderma - 825409
3. Permanent Account Number : AGEPY7010J
4. Whether the assessee is liable to pay indirect tax like GST, Excise Duty, Customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same : Yes  
GSTIN - 20AGEPY7010J1ZI
5. Status : Individual
6. Previous Year : 2021-22
7. Assessment Year : 2022-23
8. Indicate the relevant clause of section 44AB under which the audit has been conducted : 44AB (d)

**PART -- B**

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. : N/A
- (b) 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
10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) : N/A
- (b) If there is any change in the nature of business or profession, the particulars of such change. : N/A
11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Yes
- (b) Books of account maintained. And the address at which the books of accounts are kept. : At the Address Mentioned Above In Part - A  
[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.]
- (c) List of books of account and nature of relevant documents examined. : Sales Book, Purchase Book, Cash Book
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] : No



13. (a) Method of accounting employed in the previous year. Mercantile

(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

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss.

Serial No.	Particulars.	Increase in Profit	Decrease in Profit
Nil			

(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and the effect thereof on the Profit or Loss. N/A

14. (a) Method of valuation of closing stock employed in the previous year. Cost Or Market Value, Which ever is Lower

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

The Assessee followed "Exclusive method" as the method of valuation but its effect on profit or loss is Nil.

Serial No.	Particulars.	Increase in Profit	Decrease in Profit
Nil			

15. Give the following particulars of the capital asset converted into stock in trade:- N/A

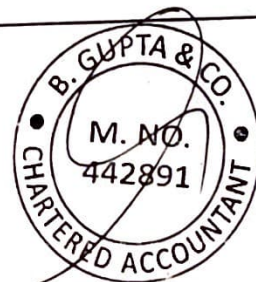
- (a) Description of Capital Assets;
- (b) Date of acquisition
- (c) Cost of acquisition
- (d) Amount at which the asset is converted into stock in trade;

16. Amounts not credited to the Profit and Loss Account, being:- N/A

- (a) the items falling within the scope of section 28; 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. N/A
- (c) escalation claims accepted during the previous years; N/A
- (d) any other item of income; N/A
- (e) capital receipt, if any. N/A

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:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable
Nil		





[b] Details of Contributions received from employees for various funds as referred to in section 36(1)(va):

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

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.

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 violation of any law for the time being in force			
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			

N/A

[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:

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

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

Nil

(iv) under sub-clause (iia)

Nil

(v) under sub-clause (iib)

Nil



(vi) under sub-clause (iii)

Details as under:

Date of Payment	Amount of Payment	Name and Address of the Payee
(i)	(ii)	(iii)
Nil		

(vii) under sub-clause (iv)

Nil

(viii) under sub-clause (v)

Nil

[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:-

Nil

[d] Disallowance/deemed income under section 40A(3)

Nil

(A) 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.

Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)
Nil				

(B) 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 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 or gains of business or profession under section 40A(3A):-

Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)
Nil				

[e] provision for payment of gratuity not allowable under sec.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.

Nil

[h] 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

[i] 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 Section 40A(2)(b).

Nil

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

Nil

25. Any amount of Profit chargeable to tax under Section 41 & computation thereof.

Nil

26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of Section 43B, the liability for which,

Nil



[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	Nil
[a]	paid during the previous year;	Nil
[b]	not paid during the previous year;	Nil
[B]	was incurred in the previous year and was	Nil
[a]	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil
[b]	not paid on or before the aforesaid date.	Nil

\* State whether sales tax, customs duty, excise duty or 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 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.	Nil
	[b]	Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.	Nil
28.		Whether during the previous year the assessee has received any property, 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)(vii). If yes, please furnish the details for the same.	Nil
29.		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii). If yes, please furnish the details of the same.	Nil
30.		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Sec 69D]	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 :-	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;	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

\* [These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.]



- [b] Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269TT made during the previous year :- Nil
- [i] Name, address and permanent account number [if available with the assessee] of the payee : N/A
- [ii] amount of the repayment: Nil
- [iii] maximum amount outstanding in the account at any time during the previous year; Nil
- [iv] whether the repayment was made otherwise than by account cheque or account payee bank draft. N/A
- [c] Whether the taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft based on the examination of books of accounts and other relevant documents. Nil

(The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, a 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 the extent available : Nil

Serial No.	Ass. Year	Nature of Loss/ Allowance (in Rs.)	Amount as returned (in Rs.)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)
Nil					

- [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 can not be allowed to be carried forward in terms of sec. 79. N/A
- [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. N/A
- [d] whether the assessee 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. N/A
- [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. N/A

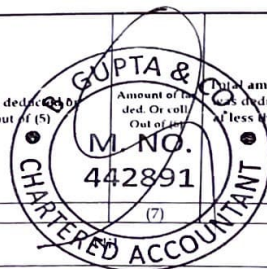
33. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA).

Details as under:

Section under which deduction is claimed	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
80 C	150,000.00
80 TTA	-

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:- N/A

TAN	Sec.	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 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)	(10)





[b] Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If no, Please furnish the details:-

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.
(1)	(2)	(3)	(4)	(5)
Nil				

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

TAN	Amount of Interest Payable	Amount paid out of Col. (2)	Date of Payment
(1)	(2)	(3)	(4)
Nil			

35. [a] In the case of a trading concern, give quantitative details of principal items of goods traded : Nil

- [i] Opening Stock; Nil
- [ii] Purchases during the previous year; Nil
- [iii] Sales during the previous year; Nil
- [iv] Closing stock; Nil
- [v] shortage/excess, if any. Nil

[b] In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : Nil

[A] Raw materials :

- [i] Opening Stock; Nil
- [ii] purchases during the previous years Nil
- [iii] consumption during the previous years; Nil
- [iv] sales during the previous year; Nil
- [v] closing stock; Nil
- [vi] yield of finished products; Nil
- [vii] \* percentage of yield; Nil
- [viii] shortage / excess, if any. Nil

[B] Finished products / By-products :

- [i] Opening Stock; Nil
- [ii] purchases during the previous years; Nil
- [iii] quantity manufactured during the previous year; Nil
- [iv] sales during the previous year; Nil
- [v] closing stock; Nil
- [vi] shortage / excess, if any. Nil

\*Information may be given to the extent available.

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

- [a] total amount of distributed profits; Nil
- [b] amount of reduction as referred to in section 115-O(1A)(i) Nil
- [c] amount of reduction as referred to in section 115-O(1A)(ii) Nil
- [d] total tax paid thereon; Nil
- [e] dates of payment with amounts. Nil



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

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

Details as under-

S No.	Particulars	Previous Year	Preceding Previous Year
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 GUPTA & CO.  
(CHARTERED ACCOUNTANTS)  
F.R. No. 0000933C  
M. No. 442891

Place: Jhumri Telaiya  
Date: 03rd November 2022  
UDIN: 22442891BCAUMY4252

M/S DS CONSTRUCTION  
 PROP. REKHA DEVI  
 JHALPO, JHUMRI 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
TO OP MATERIAL IN HAND	385,900.00	BY RECEIPT FROM CONTRACTUAL WORK	9,816,650.00
TO MATERIAL CONSUMED	7,646,776.00	BY CL MATERIAL IN HAND	
TO DIRECT EXPENSES	539,920.00		
TO GROSS PROFIT C/D	1,244,054.00		
	9,816,650.00		9,816,650.00
TO ACCOUNTING CHARGES	24,000.00	BY GROSS PROFIT B/D	1,244,054.00
TO AUDIT FEE	10,000.00	BY COM:SSION ON SALE	225,000.00
TO DEPRECIATION	54,188.00		
TO ELECTERICITY EXPENSES	12,121.00		
TO FUEL & POWER	176,210.00		
TO MISC. EXPENSES	49,083.00		
TO PRINTING & STATIONERY	11,780.00		
TO REPAIR & MAINTAINANCE	80,497.00		
TO RETURN FILLING CHARGES	12,000.00		
TO STAFF SALARY	245,400.00		
TO TELEPHONE EXPENSES	14,199.00		
TO TRAVELLING EXPENSES	32,176.00		
TO NET PROFIT	747,400.00		
	1,469,054.00		1,469,054.00

E&O.E.

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)



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

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

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

PROVISIONAL BALANCE SHEET FOR THE YAER ENDED 31ST MARCH 2022

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>PROP CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>		3,507,062.00
CAPITAL A/C	3,965,220.00		<i>(As Per Schedule Attached)</i>		
ADD : NET PROFIT	747,400.00		<u>CURRENT ASSETS, LOAN AND ADVANCES</u>		
	4,712,620.00		SUNDRY DEBTORS	654,400.00	
LESS : DRWAINGS	116,653.00		STOCK IN HAND		654,400.00
LESS : LIFE INSURANCE PREMIUM	73,000.00		<i>(As Certified By The Proprietor)</i>		
LESS : TUTION FEE	78,000.00	4,444,967.00	<u>OTHER CURRENT ASSETS</u>		
<u>CURRENT LIABILITIES &amp; PAYABLES</u>			GST C/F	717,614.00	717,614.00
TRADE PAYABLES		637,230.00	TDS/TCS A.Y. 2022-23		
<i>(As Certified By The Proprietor)</i>			<u>CASH AND BANK BALANCES</u>		
<u>OTHER CURRENT LAIBILITIES &amp; PROVSIONS</u>			CASH IN HAND	213,121.00	213,121.00
AUDIT FEES PAYABLE		10,000.00	<i>(As Certified By The Proprietor)</i>		
					5,092,197.00
		5,092,197.00			

IN TERMS OF OUR REPORT EVEN DATE

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



FOR M/S DS CONSTRUCTION

(PROPRIETOR)

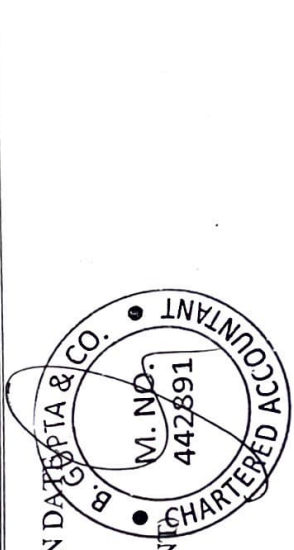
UDIN : 22442891BCAUMY4252  
 DATE : 03RD NOVEMBER 2022  
 PLACE : JHUMRI TELAIYA

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

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

STATEMENT OF DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2022

SN	DESCRIPTION OF ASETS	RATE	OP BALANCE	ADDITION DURING YEAR		WDV	DEP	CL BALANCE
				BEFORE 3 OCT	AFTER 3 OCT			
1	PLANT & MACHINERY	15%	361,250.00	-	-	361250	54,188.00	307,062.00
2	LAND	0%	3,200,000.00	-	-	3,200,000.00	-	3,200,000.00
			3,561,250.00	-	-	3,561,250.00	54,188.00	3,507,062.00



IN TERMS OF OUR REPORT EVEN DATED 15/11/2021 FOR M/S DS CONSTRUCTION

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

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

E&OE

M/S DS CONSTRUCTION

PROP. REKHA DEVI

AT : JHALPO, JHUMRI TELAIYA, KODERMA - 825409

FY : 2022-23

AY : 2022-23

PAN : AGEPY7010J

NOTES TO THE ACCOUNTS

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

