

# S KARMAKAR & ASSOCIATES

Chartered Accountants

Harmu Road, New Shivganj

Ranchi-834001.

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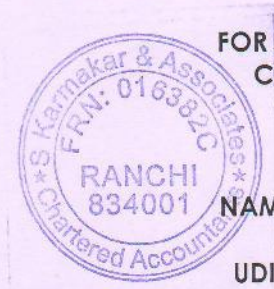
"FORM NO. 3CB"

(SEE RULE 6G(1) (b))

AUDIT REPORT UNDER SECTION 44 AB 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 2020** and the Profit and Loss Account from 1<sup>st</sup> April 2019 to ending on 31<sup>st</sup> March, 2020, attached herewith, of M/S BASANT SAHU & ASSOCIATES. (PROP. ABHILASH PRASAD) (PERMANENT ACCOUNT NO-AFMPP5222L).
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 branches NIL.
3. (a) We report that 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 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 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 44 AB is annexed here with in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanation given to us, the particulars given in the said Form No. 3CD are true and correct.

Place : RANCHI  
Date : 15.01.2021



FOR S KARMAKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN:016382C

*Shobha*  
NAME: C.A. SHOBHA KARMAKAR  
MEM. NO.:414048  
UDIN : 21414048AAAABD1045

**FORM NO. 3CD**

[See rule 6G(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 BASANT SAHU & ASSOCIATES
2	Address of the Assessee	ROAD NO. 01, BASANT VIHAR, HARMU, RANCHI-834002
3	Permanent Account Number (PAN)	AFMPP5222L
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. If yes, please furnish the registration number or, GST number or any other identification number allotted for the same.	NOT REGISTERED
5	Status	PROPRIETORSHIP
6	Previous year from	1st APRIL, 2019 TO 31st MARCH, 2020
7	Assessment Year	2020-2021
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause (a)
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	NA

**PART - B**

9	(a) If Firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In Case of AOP, whether shares of members are indeterminate or unknown ?	N.A.
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the 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)	CIVIL CONSTRUCTION
	(b) If there is any change in the nature of business or profession, the particulars of such change.	NO CHANGE
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	NO
	(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts 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.)	1. CASH BOOK 2. BANK BOOK 3. LEDGER 4. JOURNAL } GENERATED BY COMPUTER SYSTEM
	(c) List of books of account and nature of relevant documents examined.	As in 11(b)
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO
13	(a) Method of accounting employed in the previous year	MERCANTILE SYSTEM (SUBJECT TO NOTES TO ACCOUNTS)
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	NO CHANGE
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	N.A.

Sr.N	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

(d)	whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	NO
(e)	If answer to (d) above is in the affirmative, give details of such adjustments	N.A.

ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(RS.)
ICDS I	Accounting policies			
ICDS II	Valuation of inventories			
ICDS III	Construction contracts			
ICDS IV	Revenue recognition			
ICDS V	Tangible fixed assets			
ICDS VI	Changes in foreign exchange rates			
ICDS VII	Governments grants			
ICDS VIII	Securities			
ICDS IX	Borrowing costs			



ICDS X	Provisions, contingent liabilities and contingent assets			
Total				
(f) Disclosure as per ICDS:			<b>AS PER ANNEXURE "I" ENCLOSED</b>	
(i) ICDS- I Accounting policies				
(ii) ICDS II Valuation of inventories				
(iii) ICDS III Construction contracts				
(iv) ICDS IV Revenue recognition				
(v) ICDS V Tangible fixed assets				
(vi) ICDS VII Governments grants				
(vii) ICDS IX Borrowing costs				
(viii) ICDS X Provisions, contingent liabilities and contingent assets				
14 (a) Method of valuation of closing stock employed in the previous year			<b>RAW MATERIAL- AT COST OR MARKET VALUE WHICHEVER IS LOWER WORK IN PROGRESS- AT COST PLUS NOTIONAL PROFIT</b>	
(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:			NIL	
Sr.N	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)	
15 Give the following particulars of the capital asset converted into stock-in trade:-			NIL	
(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:				
(a) The items falling within the scope of section 28;			NIL	
(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL	
(c) Escalation claims accepted during the previous year;			NIL	
(d) Any other item of income;			NIL	
(e) Capital receipt, if any.			NIL	
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			NIL	
Details of Property	Consideration received or accrued		Value adopted or assessed or assessable	
18 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 :-			<b>AS PER SCHEDULE 'A' ANNEXED TO THE BALANCE SHEET</b>	
(a) Description of asset / block of assets.				
(b) Rate of depreciation.				
(c) Actual cost or written down value, as the case may be.				
(ca) Adjustment made to the written down value under section 115BAA (for assessment year 2020 21 only)				
(cb) Adjusted Written Down Value				
(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:-				
i) 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,				
ii) Change in rate of exchange of currency, and				
iii) Subsidy or grant or reimbursement, by whatever name called.				
e) Depreciation allowable.				
f) Written down value at the end of the year.				
19 Amounts admissible under sections :-			Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.	
Section	Amount debited to profit and loss account			
a) 32AC				
b) 33AD				
c) 33AB				
d) 33ABA				
e) 35(1)(i)				
f) 35(1)(ii)				
g) 35(1)(iia)				
h) 35(1)(iii)				
i) 35(1)(iv)				
j) 35(2AA)				
k) 35(2AB)	NIL			
			NIL	



	l)	35ABA						
	m)	35ABB						
	n)	35AC						
	o)	35AD						
	p)	35CCA						
	q)	35CCB						
	r)	35CCC						
	s)	35CCD						
	t)	35D						
	u)	35DD						
	v)	35DDA						
	w)	35E						
20	(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)]			NIL			
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va)			NIL			
		Sr.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	
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		S.No.	Particulars	Amount in Rs.		
		Capital Expenditure				NIL		
		Personal Expenditure				NIL		
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party				NIL		
		Expenditure incurred at clubs being entrance fees and subscriptions				NIL		
		Expenditure incurred at clubs being cost for club services and facilities used.				NIL		
		Expenditure by way of penalty or fine for violation of any law for the time being force used.				NIL		
		Expenditure by way of any other penalty or fine not covered above				NIL		
		Expenditure incurred for any purpose which is an offence or which is prohibited by law				NIL		
	(b)	Amounts inadmissible under section 40(a):-						
		(i) as payment to non-resident referred to in sub-clause (i)				NIL		
		(A) Details of payment on which tax is not deducted:						
		(I) date of payment						
		(II) amount of payment						
		(III) nature of payment						
		(IV) name and address of the payee						
		(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)				NIL		
		(I) date of payment						
		(II) amount of payment						
		(III) nature of payment						
		(IV) name and address of the payee						
		(V) amount of tax deducted						
		(ii) as payment referred to in sub-clause (ia)						
		(A) Details of payment on which tax is not deducted:						
		(I) date of payment						
		(II) amount of payment				NIL		
		(III) nature of payment						
		(IV) name and address of the payee						
		(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.				NIL		
		(I) date of payment						
		(II) amount of payment						
		(III) nature of payment						
		(IV) name and address of the payee						
		(V) amount of tax deducted						
		(VI) amount out of (V) deposited, if any						
		(iii) as payment under sub-clause (ib)						
		(A) Details of payment on which levy is not deducted:						
		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.				NIL		
		(B)						
		(iv) fringe benefit tax under sub-clause (ic)				N.A		
		(v) wealth tax under sub-clause (ia)				NIL		
		(vi) royalty, license, fee, service fee etc, under sub-clause (iib)						
		(A) date of payment						
		(B) amount of payment				NIL		
		(C) name and address of the payee						



	(vii) salary payable outside india/to a non--resident without TDS,etc under sub-clause (iii)	:		NIL
	(viii) Payment to P/F other fund etc. under sub-clause (iv)	:		NIL
	(ix) Tax paid by employer for perquisites 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 the examination of books of account 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:	:		YES However, wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by account payee cheque/DD because necessary evidence are not in the possession of the assessee.
Sr No.	Date of payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in 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 and gains of business or profession under section 40A(3A);	:		YES However, wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by account payee cheque/DD because necessary evidence are not in the possession of the assessee.
Sr No.	Date of payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(e)	provision for payment of gratuity not allowable under section 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 section 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 section 36(1)(iii)	:		NIL
22	Amount of interest inadmissible u/sec. 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).	:		AS PER ANNEXURE 'II' ENCLOSED
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	:		NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	:		NIL
26	In respect of any sum referred to in clauses (a), (b), (c), (d) or (e) of section 43B, the liability for which:-			
(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	:		
(a)	Paid during the previous year;	:		NIL
(b)	Not paid during the previous year;	:		NIL
(B)	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);	:		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).	:		NO
27	(a) Amount of Central Value Added Tax credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and 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 account.	:		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)(viii), if yes, please furnish the details of the same.	:		NO
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)(viii), if yes, please furnish the details of the same.	:		N.A
A	(a) Whether any amount is to be included as income chargeable under the head "income from other sources" as referred to in clause(ix) of sub-section(2) of section 56 ?	:		NO
(b)	If yes please furnish the following details.	:		
	S. No	Nature of Income	Amount	
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.	:		NO
(b)	If yes please furnish the following details.	:		
	S. No	Nature of Income	Amount	
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. [Section 69D]		NIL					
A	(a)	Whether primary adjustment to transfer price, as referred to in sub-section(1) of section 92CE, has been made during the previous year.					NO
	(b)	If yes please furnish the following details.					
	S No.	Under which clause of sub-section(1) of section 92CE primary adjustment is made	Amount (In Rs.) of primary adjustment	Whether the excess money available with the associated enterprises is required to be repatriated to India as per the provisions of sub-section(2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money.
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 (1) of section 94B					NO
	(b)	If yes please furnish the following details.					
	S No.	Amount in Rs. of expenditure by way of interest or of similar nature incurred	Earning before interest, tax, depreciation and amortization (EBITDA) during the previous year (in rupees).	Amount in Rs. of expenditure by way of interest or of similar nature as per(i) above which exceeds 30% of EBITDA as per(ii) above	Details of interest expenditure brought forward as per sub-section(4) of section 94B		Details of interest expenditure carried forward as per sub-section(4) of section 94B
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
C	(a)	Whether the assessee has entered into a impermissible avoidance arrangement as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 1st April, 2021)					N.A
	(b)	If yes please furnish the following details.					
	S 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		
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					
	i)	names, address and permanent account number (if available with the assessee) of the lender or depositor;				:	
	ii)	amount of loan or deposit taken or accepted;				:	
	iii)	Whether the loan or deposit was squared up during the previous year.				:	
	iv)	maximum amount outstanding in the account at any time during the previous year				:	
	v)	Whether the loan or deposit was taken or accepted by cheque or Bank Draft or use of Electronic clearing system through a Bank account.				:	
	vi)	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 cheque or an account payee bank draft				:	
	AS PER ANNEXURE - 'III' ENCLOSED						
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.					
	i)	name, address and permanent account number (if available with the assessee) of the person from whom specified sum is received.				:	
	ii)	amount of specified sum taken or accepted.				:	
	iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.				:	
iv)	in case the specified sum was taken or accepted by cheque or bank draft whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				:		
(Particulars at (a) & (b) need not be given in the case of a government company, a banking company or a corporation established by the central, state or provincial act)							
b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft or use of electronic clearing system through a bank account.						
	(i)	S. No				:	
	(ii)	Name of the Payer				:	
	(iii)	Address of the Payer				:	
	(iv)	Permanent Account Number (if available with the assessee) of the Payer.				:	
	(v)	Nature of transaction.				:	
	(vi)	Amount of receipt				:	
	(vii)	Date of receipt				:	
NIL							



<b>b(b)</b> Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft not being an account payee cheque or an account payee bank draft during the previous year.	NIL
(i) S. No	
(ii) Name of the Payer	
(iii) Address of the Payer	
(iv) Permanent Account Number (if available with the assessee) of the Payer.	
(v) Amount of receipt	
<b>b(c)</b> Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	NIL
(i) Name of the Payee	
(ii) Address of the Payee	
(iii) Permanent Account Number (if available with the assessee) of the Payee.	
(iv)	
(v) Amount of payment.	
(vi) Date of payment.	
<b>b(d)</b> Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.	NIL
(i) Name of the Payee	
(ii) Address of the Payee	
(iii) Permanent Account Number (if available with the assessee) of the Payee.	
(iv) Amount of payment.	
(Particulars at (ba), (bb) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O 2065(E) dated 3rd July, 2017)	
<b>(c)</b> Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year	
(i) Name of the Payee	
(ii) Address of the Payee	
(iii) name, address and permanent account number (if available with the assessee) of the payee.	
(iv) amount of repayment	
(v) maximum amount outstanding in the account at any time during the previous year	
(vi) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	
(vii) In case the repayment was made by cheque or bank draft whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
<b>(d)</b> Particulars of each 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	
i) name, address and permanent Account number (if Available with the assessee) of the lender, or depositor or person from whom specified advance is received:	
ii) 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
<b>(e)</b> 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:-	
i) name, address and permanent Account number (if Available with the assessee) of the payer.	
ii) amount of repayment loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-	NIL
(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 the government, government company, banking company or a corporation established by the central, state or provincial act).	
<b>32</b> Details of brought forward loss or depreciation allowance in the following manner to the extent available.	
1 Serial number	
2 Assessment year	
3 Nature of loss/ depreciation allowance (in Rupees)	
4 Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	
5 All Losses/allowances not allowed under 115BAA	NIL
6 Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (to be filled in for assessment year 2020-21 only)	
7 Amount as assessed (give reference to relevant order)	
8 Remarks	
<b>b)</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 cannot be allowed to be carried forward in terms of section 79	N.A
<b>c)</b> Whether the assessee has incurred any speculation loss referred to in section 73 during the previous	NO



year, if yes, please furnish the details of the same.																																								
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.									NO																														
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 deductions, if any, admissible under Chapter VIA. or Chapter III (Section 10A, Section 10AA).									NIL																														
Section under which deduction is claimed		Amounts admissible as per the provision of the Income-Tax Act, 1961 and fulfils the conditions, if any, Specified under the relevant provisions of Income-Tax Act, 1961 or Income-Tax Rules, 1962 or any other guidelines, circular, etc. issued in this 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:					Yes <input checked="" type="checkbox"/>		No <input type="checkbox"/>																																
<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Section</th> <th>Nature of payment</th> <th>Total amt. of payment or receipt of the nature specified in col. (3)</th> <th>Total amt. on which tax was required to be deducted or collected out of (4)</th> <th>Total amt. on which tax was deducted or collected at specified rate out of (5)</th> <th>Amt. of tax deducted or collected out of (6)</th> <th>Total amt. on which tax was deducted or collected at less than specified rate out of (7)</th> <th>Amt. on tax deducted or collected on (8)</th> <th>Amt. of tax deducted or collected not deposited to the credit of CG out of (6) and (8)</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th> </tr> </thead> <tbody> <tr> <td>RCHA01565E</td> <td>194C</td> <td>CONTRACTUAL PAYMENT</td> <td>2351870</td> <td>2351870</td> <td>2351870</td> <td>23519</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> </tbody> </table>											Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amt. of payment or receipt of the nature specified in col. (3)	Total amt. on which tax was required to be deducted or collected out of (4)	Total amt. on which tax was deducted or collected at specified rate out of (5)	Amt. of tax deducted or collected out of (6)	Total amt. on which tax was deducted or collected at less than specified rate out of (7)	Amt. on tax deducted or collected on (8)	Amt. of tax deducted or collected not deposited to the credit of CG out of (6) and (8)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	RCHA01565E	194C	CONTRACTUAL PAYMENT	2351870	2351870	2351870	23519	NIL	NIL	NIL
Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amt. of payment or receipt of the nature specified in col. (3)	Total amt. on which tax was required to be deducted or collected out of (4)	Total amt. on which tax was deducted or collected at specified rate out of (5)	Amt. of tax deducted or collected out of (6)	Total amt. on which tax was deducted or collected at less than specified rate out of (7)	Amt. on tax deducted or collected on (8)	Amt. of tax deducted or collected not deposited to the credit of CG out of (6) and (8)																															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)																															
RCHA01565E	194C	CONTRACTUAL PAYMENT	2351870	2351870	2351870	23519	NIL	NIL	NIL																															
(b) Whether the assessee has furnished the statement of tax deducted or tax collected. If yes, please furnish the details:																																								
<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported.</th> <th>If not, please furnish list of details / transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td>RCHA01565E</td> <td>26Q</td> <td>31.07.2020</td> <td>30.07.2020</td> <td>YES</td> <td>-</td> </tr> </tbody> </table>											Tax deduction and collection Account Number (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.	If not, please furnish list of details / transactions which are not reported.	RCHA01565E	26Q	31.07.2020	30.07.2020	YES	-																		
Tax deduction and collection Account Number (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.	If not, please furnish list of details / transactions which are not reported.																																			
RCHA01565E	26Q	31.07.2020	30.07.2020	YES	-																																			
(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:																																								
<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Amount of interest under section 201(1A)/206C(7) is payable</th> <th>Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td>RCHA01565E</td> <td>Rs. 3,192</td> <td>Rs. 794 (30.07.2020) Rs. 2398 (08.01.2021)</td> </tr> </tbody> </table>											Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	RCHA01565E	Rs. 3,192	Rs. 794 (30.07.2020) Rs. 2398 (08.01.2021)																								
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.																																						
RCHA01565E	Rs. 3,192	Rs. 794 (30.07.2020) Rs. 2398 (08.01.2021)																																						
35	A) In the case of a trading concern, give quantitative details of principal items of goods traded									N.A.																														
		a) opening stock;																																						
		b) purchase during the previous year;																																						
		c) Sales during the previous year																																						
		d) Closing stock																																						
		e) Shortage / excess, if any																																						
		B) In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products																																						
		a) Raw materials																																						
		i) opening stock;																																						
		ii) purchases during the previous year;																																						
		iii) consumption during the previous year;																																						
		iv) sales during the previous year;																																						
		v) closing stock;																																						
		vi) *yield of finished products;																																						
		vii) *percentage of yield;																																						
		viii) *shortage / excess, if any.																																						
		b) Finished products / by products																																						
		i) Opening stock																																						
		ii) Purchases during the previous year																																						
		iii) Quantity manufactured during the previous year																																						
		iv) Sales during the previous year																																						
		v) Closing stock																																						
		vi) Shortage / excess, if any																																						
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;																																						
		(b) amount of reduction as referred to in section 115-O(1A)(i);																																						
		(c) amount of reduction as referred to in section 115-O(1A)(ii);																																						
		(d) total tax paid thereon;																																						
		(e) dates of payment with amounts.																																						
		A(a) 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.																																						
		NO																																						
		(b) If yes please furnish the following details:-																																						
		S.No.					Amount received (in Rs.)					Date of receipt																												
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.		NO
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.		NO
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 disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.		NO
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		
S.N.	Particulars	Previous year	Preceding previous year
(a)	Total turnover of the assessee	18976000.00	21201000
(a)	Gross profit / Turnover,	N.A	N.A
(b)	Net profit / Turnover,	6.07%	5.78%
(c)	Stock-in-trade / Turnover,	0.41%	0.45%
(d)	Material consumed / Finished goods produced.	N.A	N.A
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)			
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.		NIL
42	(a) Whether the assessee is required to furnish statement in form 61 or form no. 61A or form no 61B		NO
	(b) If yes please furnish		
	(i) Income Tax Department reporting entity identification number		
	(ii) Type of form		
	(iii) Due date of furnishing		
	(iv) Date of furnishing if, furnished		
	(v) Whether the form contains information about all details, transactions which are required to be reported		
	(vi) If not, please furnish list of details/transactions which are not reported.		
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286		NO
	(b) If yes please furnish		
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate		
	(ii) Name of parent entity		
	(iii) Name of alternate reporting entity (if applicable)		
	(iv) Date of furnishing of report		
	(c) If not due, please give expected date of furnishing the report		
44	Breakup of total expenditure of entities registered or not registered under the GST : (This clause is kwpt in abeyance till 1st April, 2021)		N.A.
	(i) Total amount of expenditure incurred during the year.		
	(ii) Expenditure in respect of entities registered under GST		
	Relating to goods or services exempt from GST		
	Relating to entities falling under composition scheme.		
	Relating to other registered entities.		
	Total payment to registered entities.		
	(iii) Expenditure relating to entities not registered under GST.		

FOR S KARMAKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 016382C

*Shobha*

NAME: C.A. SHOBHA KARMAKAR  
MEM. NO.: 414048  
ADDRESS: NEW SHIVGANJ, HARMU ROAD  
RANCHI-834001  
UDIN : 21414048AAAABD1045

Place : RANCHI  
Date : 15.01.2021



**M/S BASANT SAHU & ASSOCIATES**

**2019-20**

**ANNEXURE- 1**

Disclosure as per ICDS:

(i)	ICDS I-Accounting Policies	There is no changes in accounting policies adopted by the entity which are as follows: a) The firm is following mercantile system of accounting. b) The other accounting policies are consistent with other generally accepted accounting policies.
(ii)	ICDS II-Valuation of Inventories	Raw Material are valued at cost or market value whichever is less WIP at Cost Plus Notional Profit.
(iii)	ICDS III-Construction Contracts	N.A
(iv)	ICDS IV-Revenue Recognition	The Entity has recognized its income on percentage completion method as per guideline specified under Accounting Standards issued by ICAI.
(v)	ICDS V-Tangible Fixed Assets	As per Point No. 18 of Form 3CD
(vi)	ICDS VII-Governments Grants	N.A
(vii)	ICDS IX Borrowing Costs	The entity is utilizing cash credit limit from bank which has been utilized for the purpose of working capital required for the business.
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets.	The entity has not made provision for contingent liability and asset.



ANNEXURE II

M/S BASANT SAHU & ASSOCIATES  
DETAILS OF PAYMENTS MADE TO SPECIFIED PERSONS U/S 40A(2)b  
ASSESSMENT YEAR 2020-2021

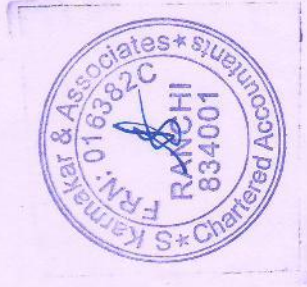
NAME	RELATION	NATURE OF PAYMENT	AMOUNT
ALICE SAHU	WIFE	RENT	168,000.00



**ANNEXURE III**

**PARTICULARS OF EACH LOAN/ DEPOSIT OF RS. 200000 OR MORE  
TAKEN/ACCEPTED DURING THE YEAR ENDED 31.03.2020**

NAME, ADDRESS & PAN OF THE LENDERS / DEPOSITORS	AMOUNT OF LOAN TAKEN/ ACCEPTED	WHETHER LOAN/ DEPOSIT ACCEPTED WAS SQUARED UP DURING THE YEAR	MAXIMUM AMOUNT O/S AT ANY TIME DURING THE YEAR	WHETHER LOAN/ DEPOSIT WAS TAKEN/ ACCEPTED BY CHEQUE OR BANK DRAFT OR USE OF ELECTRONIC CLEARING SYSTEM THROUGH A BANK ACCOUNT	IN CASE LOAN/DEPOSIT WAS TAKEN OR ACCEPTED BY CHEQUE OR BANK DRAFT WHETHER THE SAME WAS TAKEN OR ACCEPTED BY AN ACCOUNT PAYEE CHEQUE OR AN ACCOUNT PAYEE BANK DRAFT
UMESH MAHTO PAN : CUSPM0942F ADDRESS: RATU ROAD, RANCHI	400,000.00	NO	400,000.00	YES	YES



M/S BASANT SAHU & ASSOCIATES  
ROAD NO-1, BASANT VIHAR  
HARMU, RANCHI-834002  
BALANCE SHEET AS ON 31ST MARCH, 2020

CAPITAL & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>CAPITAL</b>			<b>FIXED ASSETS</b>		
OPENING BALANCE	8,817,595.26		(AS PER SCHEDULE 'A' ANNEXED)		1,279,713.00
ADD: INTRODUCED DURING THE YEAR	6,436,912.00		<b>INVESTMENTS</b>		
ADD: BANK INTEREST	2,341.00		BSL FRONTLINE EQUITY	130,000.00	
ADD: PPF INTEREST	40,496.00		BSL MID CAP 1363	160,000.00	
ADD: INTEREST ON GOLD BOND	866.26		BSL SMALL & MID CAP	135,000.00	
ADD: DIVIDEND	240.00		TATA MID CAP GROWTH 1626	185,000.00	
ADD: PROFIT FOR THE YEAR	1,151,663.86	16,450,114.38	HDFC MID CAP OPP.FUND	627,500.00	
LESS: DRAWINGS		7,327,110.66	HDFC TOP -200 FUND-GROWTH	75,000.00	
		9,123,003.72	RELIANCE EQUITY	15,000.00	
<b>SECURED LOAN</b>			RELIANCE MID CAP (LEGG)	170,000.00	
ALLAHABAD C/C A/C		5,019,362.85	RELIANCE GROWTH FUND RETAIL 1323	30,000.00	
<b>UNSECURED LOAN</b>			RELIANCE PHARMA FUND 1968	20,000.00	
HARI SHANKAR	374,526.00		ICICI PRUDENTIAL	485,000.00	
SANTOSH	150,000.00		SUNDARAM SELECT MICRO CAP	150,000.00	
UMESH MAHTO	400,000.00	924,526.00	SBI SMALL CA	255,000.00	
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			SBI MUTUAL FUND	50,000.00	
<b>SUNDRY CREDITORS</b>			KOTAK STD MULTICAP FUND	210,000.00	
<b>ADVANCE RECEIVED FOR FLATS</b>	70,477,960.00		BSL SL PHARMA & HEALTHCARE FUND	55,000.00	
LESS: WORK IN PROGRESS AS ON 31.03.2020	52,686,000.00	17,791,960.00	HOMELINE BUILDERS	6,630,000.00	
<b>OUTSTANDING LIABILITIES</b>			SHARES	347,298.01	
AUDIT FEE PAYABLE	20,000.00		PPF	689,022.00	10,418,820.01
ELECTRICITY CHARGES PAYABLE	84,860.52		<b>CURRENT ASSETS</b>		
LABOUR CHARGES PAYABLE	2,019,513.00		LOANS & ADVANCES		19,854,257.33
LODHA PATEL WADHWA & CO	248,444.00		ADVANCES TO PARTIES		872,773.00
ALICE SAHU	98,000.00		<b>CLOSING STOCK</b>		78,400.00
TDS PAYABLE	23,519.00	2,494,336.52	<b>DEBTORS</b>		3,788,100.00
			<b>TDS</b>		71,210.00
			<b>CASH AND BANK BALANCES</b>		
			SBI, HARMU ROAD	151,049.70	
			SBI,PB BRANCH SB A/C	3,138.00	
			ALLAHABAD BANK CA 89929	28,916.00	
			ALLAHABAD BANK SB 2110	183,753.07	
			CASH IN HAND	364,610.04	731,466.81
		37,094,740.15			37,094,740.15

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED.

FOR S KARMAKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 016382C

CA. SHOBHA KARMAKAR  
(PROPRIETOR)  
MEM NO. : 414048  
UDIN : 21414048AAAAABD1045



PLACE: RANCHI  
DATE: 15.01.2021

Abhisol Prasad

M/S. BASANT SAHU & ASSOCIATES  
ROAD NO-1, BASANT VIHAR  
HARMU, RANCHI-834002

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

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO OPENING STOCK		BY GROSS RECEIPTS	13,250,000.00
STOCK AT SITE	96,200.00	ADD: CLOSING WIP	52,686,000.00
" PURCHASES	12,079,647.12		65,936,000.00
" DEVELOPMENT AGREEMENT EXPENSE	1,350,370.00	LESS: OPENING WIP	46,960,000.00
" ELECTRICITY CHARGE	63,110.52		18,976,000.00
" JOB CHARGES	2,351,870.00	BY CLOSING STOCK	78,400.00
" RERA REGISTRATION	47,700.00	BY RENT RECEIVED	276,600.00
" ACCOUNTING CHARGES	36,000.00		
" AUDIT FEE	20,000.00		
" BANK CHARGES	87,012.50		
" BANK INTEREST (PAID)	693,664.00		
" INSURANCE A/C	45,918.00		
" INTEREST ON TDS	194.00		
" LEGAL EXPENSES	14,160.00		
" NEWSPAPER & PERIODICALS	1,786.00		
" OFFICE EXPENSES	55,650.00		
" PRINTING & STATIONERY	8,645.00		
" RENT FOR OFFICE	168,000.00		
" SALARY	892,800.00		
" STAFF WELFARE	83,540.00		
" TRAVELLING & CONVEYANCE	76,045.00		
" DEPRECIATION	7,024.00		
" NET PROFIT TRANSFERRED TO CAPITAL A/C	1,151,663.86		
	19,331,000.00		19,331,000.00

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED.

FOR S KARMAKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 016382C

*[Handwritten Signature]*

CA. SHOBHA KARMAKAR  
(PROPRIETOR)  
MEM NO. : 414048

UDIN : 21414048AAAABD1045



PLACE: RANCHI  
DATED: 15.01.2021

*Abhishek Prasad*

**BASANT SAHU & ASSOCIATES**  
 ROAD NO-01, BASANT VIHAR, HARMU, RANCHI-834002

**SCHEDULE "A"**  
**DETAILS OF FIXED ASSETS**

FOR THE YEAR ENDED 31.03.2020

PARTICULARS	RATE OF DEPRECIATION	OPENING BALANCE 01.04.2019	ADDITIONS		TOTAL	LESS: SOLD/ DISCARDED DURING THE YEAR	BALANCE [A]	AMOUNT OF DEPRECIATION [B]	BALANCE AS ON 31.03.2020 C = (A-B)
			180 Days or More	Less Than 180 Days					
LAND	-	1,240,000.00	-	-	1,240,000.00	-	1,240,000.00	1,240,000.00	
FAN	15%	1621.00	-	-	1,621.00	-	1,621.00	243.00	
FURNITURE & FIXTURES	10%	1794.00	-	-	1,794.00	-	1,794.00	179.00	
CAR	15%	23072.00	-	-	23,072.00	-	23,072.00	3,461.00	
STABILIZER	15%	411.00	-	-	411.00	-	411.00	62.00	
TELEPHONE	15%	326.00	-	-	326.00	-	326.00	49.00	
AIR CONDITIONER	15%	4,329.00	-	-	4,329.00	-	4,329.00	649.00	
UPS & BATTERY	15%	3,130.00	-	-	3,130.00	-	3,130.00	470.00	
TELEVISION	15%	5,177.00	-	-	5,177.00	-	5,177.00	777.00	
COMPUTER	40%	410.00	-	-	410.00	-	410.00	164.00	
PRINTER	15%	6,467	-	-	6,467.00	-	6,467.00	970.00	
<b>TOTAL</b>		<b>1,286,737.00</b>	<b>-</b>	<b>-</b>	<b>1,286,737.00</b>	<b>-</b>	<b>1,286,737.00</b>	<b>7,024.00</b>	<b>1,279,713.00</b>



*Abulool Prasad*

# S KARMAKAR & ASSOCIATES

Chartered Accountants

Harmu Road, New Shivganj  
Ranchi-834001.

9122308799(M)

Ph. No. - 0651-2223391

Mail-id: cashobha11@gmail.com

## BASANT SAHU AND ASSOCIATES

### BASANT VIHAR, HARMU, RANCHI-2

#### NOTES TO ACCOUNTS

1. **PRINCIPAL ACCOUNTING POLICIES**

**A. Basis of Preparation:**

The financial statements are prepared on accrual basis.

**B. Revenue Recognition**

The Firm follows percentage of completion method of accounting in respect of its construction activity. Under this method revenue is recognized as the contract/development activity progresses based on stage of completion reached. This method is based on results as determined by the proportion of work completed by matching the revenue with the cost incurred in reaching the stage of completion.

2. **FIXED ASSETS**

Fixed assets are recorded at written down value.

3. **DEPRECIATION**

Depreciation on fixed assets is provided under written down value method as per income tax rule.

4. **STOCK AT SITE**

Stock at site is valued at cost or Market value whichever is less.

5. **OTHER ACCOUNTING POLICIES**

There are consistent with generally accepted accounting practice.

6. **CASH BALANCE**

Cash balance has been taken as per cash book and as certified by the proprietor of firm.

FOR S KARMAKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 016382C



A handwritten signature in blue ink, appearing to read "Shobha".

CA SHOBHA KARமாகAR  
(PROPRIETOR)

MEM NO.: 414048

Place: Ranchi  
Date : 15.01.2021

*Abhishek Prasad*



**Shyamal Prasad Sahu**

**Balance Sheet as at 31.03.2020**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital A/c</b>					
Opening Balance		1,069,492.90	<b>CAR</b>		596,732.00
Add: Income From Supply Business (16,45,900 @ 20%)	329,180.00		<b>INVESTMENTS</b>		
Bank Interest	12,888.00		<b>Securities</b>		
Dividend	287.00		Coal India Ltd.	1,759.82	
Profit on Shares	6,826.64		Electro Steels	12,517.38	
STCG	21,645.85	370,827.49	GUK Power & Infrastructure	632.90	
		1,440,320.39	IDFC Bank Ltd.	4,759.40	
Less: Drawings			YES BANK LTD.	30,261.42	49,930.92
ICICI Lombard Health Insurance	21,900.00				
STT	414.00		<b>LOANS &amp; ADVANCES</b>		
Personal Drawings	348,385.32	370,699.32	Jitendra Kumar Sahu	200,000.00	
		1,069,621.07	Brother's Automobiles	2,433,450.00	
<b>Loan From TATA Motors</b>			Homeline Builders	50,000.00	2,683,450.00
Opening Balance	253,548.00				
Less: Repayment	84,516.00	169,032.00	<b>HDFC SEC (Shares Sold on 31.03.2020)</b>		<b>202,912.43</b>
			<b>Stock-in- Trade</b>		32,500.00
<b>UNSECURED LOANS</b>			<b>CASH &amp; BANK BALANCES</b>		
Basant Prasad Sahu	430,000.00		ICICI Bank	10,513.96	
Pradip Sahu	600,000.00		HDFC Bank	15,275.01	
Bijoy Kumar Khakha	450,000.00		Cash	77,338.75	103,127.72
Basant Sahu & Associates	100,000.00				
Manish Kumar	250,000.00				
India Sanitary & Hardware	600,000.00	2,430,000.00			
		<b>3,668,653.07</b>			<b>3,668,653.07</b>