

# ABHISHEK SINGH RATHAUR CONSTRUCTION PRIVATE LIMITED

PAN : AANCA3647F

## Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2020-2021
Assessment Year	:	2021-2022
Date of Audit Report	:	12/02/2022



ATN & CO.  
CA ANUPAMA JHA  
Chartered Accountants

**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	ABHISHEK SINGH RATHAUR CONSTRUCTION PRIVATE LIMITED		
2	Address	201, GURU AKANSHA APARTMENT, JAIPRAKASH NAGAR, JAIPRAKASH NAGAR, RANCHI, JHARKHAND-834009		
3	Permanent Account Number (PAN)	AANCA3647F		
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	Yes		
	S.No.	Nature of Registration	State	Registration Number
	1	Goods and Service Tax	JHARKHAND	20AANCA3647F3ZW
5	Status	Private Limited		
6	Previous year from	01 April 2020 to 31 March 2021		
7	Assessment Year	2021-2022		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	NO		

**PART-B**

9a	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?		
	S.No.	Name	Profit Sharing Ratio(%)

9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.					
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks

10a	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)			
	S.No.	Sector	Sub Sector	Code
	1	CONSTRUCTION	Other construction activity n.e.c.	06010

10b	If there is any change in the nature of business or profession, the particulars of such change.				
	S.No.	Business	Sector	Sub Sector	Code

11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			Yes
	Books Prescribed			
	Sales Register			
	Purchase Register			
	Cash Book			
	Bank Book			

11b	List of 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.)				
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	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State	Pin Code
	Sales Register	Flat No. 201, Guru Akansha Apartment	Jai Prakash Nagar	Ranchi	JHARKHAND	834009
	Purchase Register	Flat No.	Jai Prakash Nagar	Ranchi	JHARKHAND	834009





	Bank Book	201,Guru Akansha Apartment Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi	JHARKHAND	834009
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
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
	S.No	Section				Amount
13a	Method of accounting employed in the previous year.					Mercantile system
13b	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
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	S.No	Particulars		Increase in Profit(Rs.)	Decrease in Profit(Rs.)	
13d	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
13e	if answer to (d) above is in the Affirmative give details of such adjustments:					
	S.No	Particulars		Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)
13f	Disclosure as per ICDS					
	S.No	ICDS		Disclosure		
	1	ICDS I - Accounting Policies		ACCOUNTING POLICIES ADOPTED BY THE ASSESSEE IS BEING LISTED IN THE ANNEXURE ATTACHED SEPERATLY IN THE AUDIT REPORT		
	2	ICDS II - Valuation of Inventories		AT COST OR NRV WHICHEVER IS LOWER		
	3	ICDS III - Construction Contracts		INCOME IS RECOGNISED ON THE BASIS OF PERCENTAGE COMPLETION METHOD		
	4	ICDS IV - Revenue Recognition		REVENUE IS RECOGNISED ONLY AFTER RENDERING OF SERVICES AND THERE IS REASONABLE CERTAINTY OF COLLECTION OF RECEIPTS		
	5	ICDS V - Tangible Fixed Assets		THERE ARE NO ANY TANGIBLE FIXED ASSET IN NAME OF THE ASSESSEE.		
	6	ICDS VII - Government Grants		NO GOVERNMENT GRANT HAS BEEN RECEIVED DURING THE PREVIOUS YEAR.		
	7	ICDS IX - Borrowing Costs		NO BORROWING COST IS DIRECTLY ATTRIBUTABLE TO ANY QUALIFYING ASSET.		
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		PROVISIONS HAS BEEN MADE ON ACTUAL BILL BASIS AND THERE IS NO CONTINGENT ASSET & LIABILITY.		
14a	Method of valuation of closing stock employed in the previous year.				3-Lower of Cost or Market rate	
14b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No
	S.No	Particulars		Increase in Profit(Rs.)	Decrease in Profit(Rs.)	
15	Give the following particulars of the capital assets converted into stock in trade:-					
	S.No	(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:-					
16a	The items falling within the scope section 28					Amount
	S.No	Description				





16c	Escalation claims accepted during the previous year		Amount							
	S.No	Description								
16d	Any other item of income		Amount							
	S.No	Description								
16e	Capital receipt, if any.		Amount							
	S.No	Description								
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:									
	S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Consideration received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ?

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 :-

Description of Block of Assets/Classes of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC /115BAD	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
						Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/Grant	Total of Purchases			
Machinery and plant 15%	15	4490875	0	0	4490875	0	0	0	0	0	0	673631.25	3817243.75

\*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:			Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines
	S.No	Section	Amount Debited to profit and loss account	
	S.No	Description		Amount

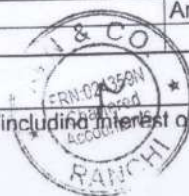
20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):					
	S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date

21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.		
	Capital Expenditure		
	S.No	Particulars	Amount in Rs.
	Personal Expenditure		
	S.No	Particulars	Amount in Rs.
	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
	S.No	Particulars	Amount in Rs.
	Expenditure incurred at clubs being entrance fees and subscriptions		
	S.No	Particulars	Amount in Rs.
	Expenditure incurred at clubs being cost for club services and facilities used		
	S.No	Particulars	Amount in Rs.





23	Particulars of payments made to persons specified under section 40A(2)(b)							
	S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar	
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.						Amount	
	S.No	Section	Description				Amount	
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any		
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-						
	26(i)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:						
	26(i)(A)(a)	Paid during the previous year				Amount		
	S.No	Section	Nature of Liability		Amount			
	26(i)(A)(b)	No Paid during the previous year				Amount		
	S.No	Section	Nature of Liability		Amount			
	26(i)B	was incurred in the previous year and was						
	26(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				Amount		
	S.No	Section	Nature of Liability		Amount			
	26(i)(B)(b)	Not paid on or before the aforesaid date				Amount		
	S.No	Section	Nature of Liability		Amount			
	(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.)							
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts.						No	
	CENVAT				Amount	Treatment in Profit and Loss/Accounts		
	Opening Balance							
	CENVAT Availed							
	CENVAT Utilized							
	Closing/Outstanding Balance							
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-							
	S.No	Type	Particulars		Amount	Prior period to which it Relates		
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)(viiia), if yes, please furnish the details of the same						No	
	S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares
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)(viib), if yes, please furnish the details of the same.						No	
	S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares		
29A	(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	
	S.No	Nature of Income				Amount		
29B	(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	
	S.No	Nature of Income				Amount		
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount						No	





	amount borrowed or repaid on hundi											g Interest	
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30A	(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
	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 enterprise 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 (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected date of repatriation of money in DD/MM/YY YY format

30B	(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
	S.No	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried 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	Assessment Year	Amount

30c	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)							NIL
	Sno	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year									
	S.No	Name of the Lender or Deposit or	Address of the Lender or Deposit or	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
31b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year									
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee		





31(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST							
SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)	

31(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST							
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST				
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

Particulars at (ba), (bb), (bc) 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										
31c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -										
	S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	
31d Particulars of 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										
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
31e 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										
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of 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				





32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.										Remarks	
S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	All Losses/ Allowances not allowed u/s 115BAA/115BAC /115BAD	Withdrawal of additional depreciation due to opting sec 115BAC/115 BAD	Amount as assessed	Order Under section and Date of order				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	
32b	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.									No	
32c	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.									No	
	If Yes, Please furnish the details of the same										
32d	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	
	If Yes, Please furnish the details of the same										
32e	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.									No	
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)									No	
	S.No	Section								Amount	
34a	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:									No	
	S.No	TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (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 out of (6)	Total amount on which tax was deducted or collected at 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)
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details									No	
	S.No	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 all details / transactions which are not reported.					
34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									No	
	S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable			Amount			Dates of Payment		
35a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any			
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products										
35bA	Raw Materials:										
	S.No	Item Name	Unit	Opening Stock	Purchases during the	Consumption during	Sales during the	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any





S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any
35bC	By Products:							
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

36A	(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
	S.No	Amount Received	Date of Receipt					

37	Whether any cost audit was carried out	No
	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	
38	Whether any audit was conducted under the Central Excise Act, 1944	No
	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	
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.	No
	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	

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	No	Particulars	Previous Year		Preceding Previous Year	
a		Total turnover of the assessee	40883813		19941691	
b		Gross Profit/Turnover	0	40883813	0	19941691
c		Net Profit/Turnover	390910	40883813	0.96	185681
d		Stock In Trade/Turnover	31078821	40883813	76.02	35372058
e		Material Consumed/Finished Goods Produced	0	0	0	0

(The details required to be furnished for principal items of goods traded of 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 along with details of relevant proceedings						
	S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received)	Date of demand raised/refund received	Amount	Remark

42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
	S.No	Income Tax Department Reporting - Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are requested to be reported.	If not please furnish list of the 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
	S.No	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	

44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)			
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST		Expenditure relating to entities not





		from GST	composition scheme	entities	entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date : 12/02/2022  
Place : RANCHI



*Anupama Jha*

For ATN & CO.  
(Chartered Accountants)  
Reg No. :0024359N

CA ANUPAMA JHA

Membership No : 439270  
Firm PAN :AAVFA7651A  
UDIN :  
22439270ACPMEA3671

Addition Details (From Point No. 18)							
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of			Total Amount
				Amount	MODVAT	Exchange Rate Change	

Deduction Details (From Point No. 18)		
S.No	Description of Block of Assets	Amount



**ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.**

PAN NO. - AANCA3647F

DOI. - 23/02/2015

CIN : U45201JH2015PTC002698

**Balance Sheet as at 31-Mar-2021**

Particulars	Note	as at 31-Mar-2021	as at 31-Mar-2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	10,54,890.31	7,65,610.52
(c) Money Received Against Share Warrants		-	-
<b>2 Share Application money pending allotment</b>		-	-
<b>3 Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	1,67,56,600.00	2,53,00,656.12
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions		-	-
<b>4 Current Liabilities</b>			
(a) Trade Payables	4	5,40,57,722.17	3,05,80,761.00
(b) Short-Term Borrowings		-	-
(c) Other Current Liabilities	5	17,54,068.60	66,98,320.00
(d) Short-Term Provisions		-	-
<b>Total</b>		<b>7,37,23,281.08</b>	<b>6,34,45,347.64</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Fixed Assets	7	28,17,432.75	40,96,891.75
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		2,59,960.00	1,02,440.00
(d) Long-Term Loans and Advances	8	2,01,38,191.00	96,72,996.95
(e) Other Non-Current Assets		-	-
<b>2 Current Assets</b>			
(a) Current Investments	9	3,10,78,821.00	3,53,72,058.00
(b) Inventories	10	1,73,38,567.33	1,36,79,523.00
(c) Trade receivables	11	18,84,889.00	5,10,777.94
(d) Cash and Cash Equivalents	12	-	10,660.00
(e) Short-Term Loans and Advances	13	2,05,420.00	-
(f) Other Current Assets		-	-
<b>Total</b>		<b>7,37,23,281.08</b>	<b>6,34,45,347.64</b>

For ATN & Co.  
Chartered Accountants

*Anupama Jha*

CA ANUPAMA JHA  
(PARTNER)

Membership No. : 439270

UDIN: 22439270ACPMEA3671



For Abhishek Singh Rathaur Construction Private  
Limited

Director

Place: Ranchi

Date: 26/12/2021



**ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.**  
**PAN NO. - AANCA3647F**  
**DOI. - 23/02/2015**  
**CIN : U45201JH2015PTC002698**  
**Statement of Profit and Loss for the year ended 31-Mar-2021**

Particulars	Note No.	F.Y. 2020-21	F.Y. 2019-20
<b>I Revenue from Operations</b>		3,66,53,333.41	1,14,29,200.00
<b>II Other Income</b>		42,30,479.50	85,12,491.00
<b>III TOTAL REVENUE (I + II)</b>		<b>4,08,83,812.91</b>	<b>1,99,41,691.00</b>
<b>IV EXPENSES</b>			
Cost of Materials Consumed	13	2,40,81,054.00	2,52,18,231.00
Changes in Inventories	14	42,93,237.00	(2,19,55,388.00)
Employee Benefit Expenses	15	12,88,000.00	41,08,940.00
Depreciation and Amortization Expenses	7	12,79,459.00	7,58,108.25
Other Expenses	16	95,51,153.12	1,16,26,119.00
<b>TOTAL EXPENSES</b>		<b>4,04,92,903.12</b>	<b>1,97,56,010.25</b>
<b>V Profit before Exceptional and Extraordinary Items and Tax (III-IV)</b>		<b>3,90,909.79</b>	<b>1,85,680.75</b>
<b>VI Exceptional Items</b>		-	-
<b>VII Profit before Extraordinary Items and Tax</b>		<b>3,90,909.79</b>	<b>1,85,680.75</b>
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit Before Tax</b>		<b>3,90,909.79</b>	<b>1,85,680.75</b>
<b>X Tax Expense</b>		-	-
Current Tax		2,59,150.00	1,50,712.00
Deferred Tax		(1,57,520.00)	(1,02,440.00)
<b>XI Profit/(Loss) for the period from Continuing Operations (IX-X)</b>		<b>2,89,279.79</b>	<b>1,37,408.75</b>
<b>XII Profit/(Loss) from Discontinuing Operations</b>		-	-
<b>XIII Tax Expense of Discontinuing Operations</b>		-	-
<b>XIV Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII)</b>		-	-
<b>XV Profit (Loss) for the Period (XI+XIV)</b>		<b>2,89,279.79</b>	<b>1,37,408.75</b>
<b>XVI Earnings per Equity Share</b>			
-Basic			13.74
-Diluted			13.74

For ATN & Co.  
Chartered Accountants

*Anupama Jha*  
**CA ANUPAMA JHA**  
**(PARTNER)**  
**Membership No. : 439270**  
**UDIN: 22439270ACPMEA3671**



For Abhishek Singh Rathaur Construction  
Private Limited

Director

Place: Ranchi  
Date: 26/12/2021



**ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.**  
**PAN NO. - AANCA3647F**

**. Share Capital**

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares	Rs.	Number of shares	Rs.
i) Authorized equity shares of Rs.10/- each	5,00,000	50,00,000.00	5,00,000	50,00,000.00
ii) Issued, Subscribed and Paid up equity shares of Rs.10 each	-	-	-	-
Abhishek	5,000	50,000.00	5,000	50,000.00
Abhishek Rathaur	5,000	50,000.00	5,000	50,000.00
<b>Total</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

**. Reserves and Surplus**

Particulars	2020-21	2019-20
Opening Balance	7,65,610.52	6,28,201.77
(+) Net profit/(Net loss) for the Current Year	2,89,279.79	1,37,408.75
<b>Total</b>	<b>10,54,890.31</b>	<b>7,65,610.52</b>

**. Long Term Borrowings**

Particulars	2020-21	2019-20
Secured Loan	20,00,000.00	1,38,47,924.50
Advance Receipts From Parties	1,22,80,000.00	93,00,000.00
Advance from Surya Power tech Pvt. Ltd.	-	18,14,891.62
Other Loan	24,76,600.00	-
Advance from Anantosh Mining Enterprises	-	3,37,840.00
<b>Total</b>	<b>1,67,56,600.00</b>	<b>2,53,00,656.12</b>





**ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.**  
PAN NO. - AANCA3647F

<b>4. Trade Payables</b>		
<b>Particulars</b>	<b>2020-21</b>	<b>2019-20</b>
Sundry Creditors	38,53,273.17	2,88,98,000.00
Aavaran Home Plus	-	-
Amigo Conmix India Pvt. Ltd.	-	2,74,384.00
Bathroom Sajawat	-	-
Garodia Enterprises	-	65,135.00
Gopal Kumar Ishwar	-	1,82,000.00
Kone Elevator India	-	-
Lal Kamal Kishor Nath Shahdeo	-	7,93,650.00
Marble Center	-	-
Mukesh Ji	-	32,000.00
Ozone Logistics Pvt. Ltd.	-	-
Prem Enterprises	-	1,10,557.00
Ranchi Sales Agency	-	2,25,035.00
S. P. Bricks	-	-
Suman Kumar Singh & Company	-	-
Vijay Kumar Singh	11,60,600.00	-
Uday Pratap	15,26,750.00	-
Ullas Pathak	10,13,600.00	-
Sandeep Das	13,84,000.00	-
Roshan Lal	11,66,400.00	-
Rashmi Jaiswal	19,32,900.00	-
Ranjeeta	15,62,530.00	-
Rakesh Rajan Singh	33,12,900.00	-
Rakesh Kumar	10,32,000.00	-
Puja Sharma	33,77,000.00	-
Mukesh Kumar Singh	26,61,530.00	-
Kunal Shah	38,36,000.00	-
Kumar Saurav & Debika Biswas	11,57,850.00	-
Gautam Sengupta	36,49,999.00	-
Dilip Kumar Mahto	10,05,400.00	-
Deopriya	8,11,260.00	-
Bharat Kumar	22,14,260.00	-
Ashwini Kumar	15,44,880.00	-
Ashok Kumar Tiwary	34,49,000.00	-
Apurva Kumar	20,28,800.00	-
Anand Mohan Praasad	49,18,845.00	-
Ajay Shukla	17,56,400.00	-
Sanjeev Kumar	37,01,545.00	-
Tata Tiscon	-	-
Vanisha Traders	-	-
<b>Total</b>	<b>5,40,57,722.17</b>	<b>3,05,80,761.00</b>

<b>5. Other Current Liabilities</b>		
<b>Particulars</b>	<b>2020-21</b>	<b>2019-20</b>
Other Payable	-	4,69,720.00
Audit fee Payable	-	29,500.00
Duties & Taxes	17,54,068.60	-
<b>Advance from Customers:</b>		
Anjali Enclave	-	5,00,000.00



Gokul Enclave		41,20,000.00
Oakland Park		7,42,000.00
Shobha Enclave		100.00
Amrit Michael Ekka		21,000.00
Anjani Priya		2,00,000.00
Ankush Hemrom		21,000.00
Arjun Singh		-
Ashok Kiro		21,000.00
Dharampal Singh		2,21,000.00
Kiran Kumari		-
Manoj Kumar		1,60,000.00
Ragini Rani		1,00,000.00
R A H Ranchi		-
Ranjit Kullu		21,000.00
Rashmi Jaiswal		51,000.00
Ravi Nandan Kumar - LO		21,000.00
Vidyawati Devi		-
<b>Total</b>	<b>17,54,068.60</b>	<b>66,98,320.00</b>

#### 6. Short Term Provisions

Particulars	2020-21	2019-20
Provision for income tax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### 8. Long Term Loan & Advances

Particulars	2020-21	2019-20
Abhishek Director		38,89,500.00
Awadh Kishor		5,00,000.00
Gouri Devi		2,00,000.00
Gupta Associates		11,03,896.95
Kapish Power Construction Pvt. Ltd.		-
Mantosh Kumar Rai		2,51,000.00
Mayank Kumar		40,000.00
Murali Prasad		28,800.00
Niraj Kumar		50,000.00
Phoolo Dairy		-
Pradeep Kumar Ruia		20,300.00
Priyadarshini		56,000.00
Puja Sharma		3,00,000.00
Rathaur Publication		2,00,000.00
Ravi Shankar Singh		7,99,000.00
R. K. Kumar		2,35,000.00
Satish Kumar		50,000.00
Satyen Kumar		1,75,000.00
Shalini Bharti	5,30,000.00	5,20,000.00
Subodh Kumar Gupta		2,00,000.00
Sudeep Gupta		50,000.00
Sunil Kumar Singh		49,000.00
Vinod Prasad Jaiswal		45,000.00
Vishal Rathaur Director		9,10,500.00
Ajay Kumar Sharma	(42,000.00)	
Arun Kumar Singh	50,000.00	
Ashwathy Garment LLP	37,89,144.00	
Basant Kumar	50,000.00	
Ragini Singh	2,80,000.00	
Ranvijay	1,50,000.00	





Sema Kumari	2,00,000.00	
skyline Infra	1,36,63,180.00	
urber Mining	6,00,000.00	
Atulya Powertech Pvt ltd	2,60,000.00	
Ambika Ispat	6,07,867.00	
<b>Total</b>	<b>2,01,38,191.00</b>	<b>96,72,996.95</b>

9. Inventories		
Particulars	2020-21	2019-20
Opening Stock	3,53,72,058.00	5,26,000.00
Purchases during year	60,22,223.50	94,44,881.54
Add: Labour & Material	2,62,75,103.00	
Less : Material consumed	61,45,251.00	89,21,921.54
Closing Stock	5,13,400.00	6,36,428.00
Closing WIP	3,05,65,421.00	3,47,35,630.00
<b>Total</b>	<b>3,10,78,821.00</b>	<b>3,53,72,058.00</b>

10 . Trade Receivable		
Particulars	2020-21	2019-20
Sundry Debtors	1,73,38,567.33	1,36,79,523.00
<b>Total</b>	<b>1,73,38,567.33</b>	<b>1,36,79,523.00</b>

11 . Cash & Cash Equivalent		
Particulars	2020-21	2019-20
Cash in hand	2,75,069.50	2,14,216.00
State Bank of india-992	2.84	19,796.16
Syndicate Bank-100		21,219.00
United Bank-3695		2,50,347.66
Canara Bank	15,43,696.24	
Bank of India(0762)	10,248.38	
Punjab National Bank	55,872.04	
Bank of Baroda - 0762		5,199.12
<b>Total</b>	<b>18,84,889.00</b>	<b>5,10,777.94</b>

12 . Short-Term Loans and Advances		
Particulars	2020-21	2019-20
Refundable		10,660.00
<b>Total</b>	<b>-</b>	<b>10,660.00</b>

13 . Cost Of Material Consumed		
Particulars	2020-21	2019-20
Consumption	2,40,81,054.00	2,52,18,231.00
<b>Total</b>	<b>2,40,81,054.00</b>	<b>2,52,18,231.00</b>

15. OTHER CURRENT ASSETS		
Particulars	2020-21	2019-20
DTA	1,02,440.00	
TDS on Cash Withdrawal	1,02,980.00	
<b>Total</b>	<b>2,05,420.00</b>	<b>-</b>



**ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.**

PAN NO. - AANCA3647F

**14. Change in Inventory**

Particulars	2020-21	2019-20
Opening Stock and WIP	3,53,72,058.00	1,34,16,670.00
Less : Closing Stock and WIP	3,10,78,821.00	3,53,72,058.00
<b>Change</b>	<b>42,93,237.00</b>	<b>(2,19,55,388.00)</b>

**15 . Employee Benefit Expenses**

Particulars	2020-21	2019-20
Wages		31,40,240.00
Salaries and Wages	5,88,000.00	5,68,700.00
Remuneration to Directors	7,00,000.00	4,00,000.00
<b>Total</b>	<b>12,88,000.00</b>	<b>41,08,940.00</b>

**16 . Other Expenses**

Particulars	2020-21	2019-20
Labour Payment	49,68,390.00	55,30,340.00
Other Exp	6,31,119.00	3,12,560.00
Audit Fees	29,500.00	29,500.00
Accounting charges	2,75,685.00	1,00,000.00
Travelling & Conveyance		4,19,455.00
Bank Charges	25,729.06	16,186.00
Office Expense		2,34,520.00
Power & Fuel Exp.		1,47,586.00
Contractual Payment	18,50,000.00	16,32,000.00
Freight Charges		1,27,950.00
Transportation Exp.		18,34,718.00
Administration Exp.	2,48,754.72	2,17,256.00
Misc. Exp.	13,74,284.00	9,15,675.00
Printing & stationary		3,575.00
Insurance Exp.	97,691.34	1,04,798.00
Water Management -Khelegaon	50,000.00	-
<b>Total</b>	<b>95,51,153.12</b>	<b>1,16,26,119.00</b>





ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.

Schedule - 7

Fixed Assets & Depreciation Schedule

As per Company Act, 2013

S.No	Description/Block of asset	Opening WDV	Rate	ADDITIONS	DEDUCTIONS	Total	Dep.	Add. Dep.	Total Dep.	Closing WDV	Block Nil (Y/N)
1	Furniture and fittings	-	25.89%	-	-	-	-	-	-	-	-
2	Plant & Machinery	40,96,891.75	31.23%	-	-	40,96,891.75	12,79,459.00	-	12,79,459.00	28,17,432.75	-
3	Computer	-	63.16%	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>40,96,891.75</b>				<b>40,96,891.75</b>	<b>12,79,459.00</b>		<b>12,79,459.00</b>	<b>28,17,432.75</b>	

Fixed Assets & Depreciation Schedule

As per Income Tax Act, 1961

S.No	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---			---DEDUCTION---			Total Dep.	Closing WDV	Block Nil (Y/N)
				180 Days OR more	Less Then 180 Days	OR more	180 Days	Less Then 180 Days				
1	Furniture and fittings	-	10.00%	-	-	-	-	-	-	-	-	
2	Plant & Machinery	44,90,875.00	15.00%	-	-	-	44,90,875.00	6,73,631.00	6,73,631.00	38,17,244.00	-	
4	Computer	-	40.00%	-	-	-	-	-	-	-	-	
	<b>Total</b>	<b>44,90,875.00</b>					<b>44,90,875.00</b>	<b>6,73,631.00</b>	<b>6,73,631.00</b>	<b>38,17,244.00</b>		

