

**ABHISHEK SINGH RATHAUR CONSTRUCTION PRIVATE
LIMITED**

PAN : AANCA3647F

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

Financial Year	:	2021-2022
Assessment Year	:	2022-2023
Date of Audit Report	:	29/09/2022



ATN & CO.
CA ANUPAMA JHA
Chartered Accountants

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 the rule 6G**

1. We have examined the balance sheet as on **31 March 2022**, and the profit and loss account for the period beginning from **01 April 2021** to ending on **31 March 2022**, attached herewith, of **ABHISHEK SINGH RATHAUR CONSTRUCTION PRIVATE LIMITED, 201, GURU AKANSHA APARTMENT, JAIPRAKASH NAGAR, JAIPRAKASH NAGAR, RANCHI, JHARKHAND-834009, PAN - AANCA3647F**

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 **201, GURU AKANSHA APARTMENT, JAIPRAKASH NAGAR, JAIPRAKASH NAGAR, RANCHI, JHARKHAND-834009** and NIL branches.

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 purpose 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 **31 March 2022**; 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 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 are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	It is difficult to ascertain the personal element involved in various expenses. However the Assessee has certified that all the expenses are incurred exclusively for the purpose of business only.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible to verify whether all the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the payments exceeding Rs.10,000/- issued by account payee or bank draft only.
3	Valuation of closing stock is not possible.	It is not possible to verify the stock records due to the various number of stock items available in stock.
4	Others	The balances of Sundry Creditors and Sundry Debtors are subject to balance confirmations from the parties.
5	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

Place : RANCHI
Date : 29/09/2022



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



Anupama Jha

ANUPAMA JHA
Partner
439270
Firm PAN : AAVFA7651A
UDIN: 22439270BABBUG6909

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

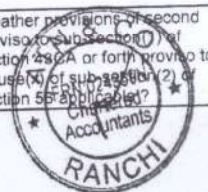
1	Name of the assessee	ABHISHEK SINGH RATHAUR CONSTRUCTION PRIVATE LIMITED		
2	Address	201, GURU AKANSHA APARTMENT, JAIPRAKASH NAGAR, JAIPRAKASH NAGAR, RANCHI, JHARKHAND-834009		
3	Permanent Account Number (PAN)	AANCA3647F		
3a	Aadhaar No			
4	Whether the assessee is liable to pay indirect tax like excise 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 2021 to 31 March 2022		
7	Assessment Year	2022-2023		
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.)			
	Books Maintained	Address Line 1	Address Line 2	City/Town/District
	Sales Register	Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi
	Purchase Register	Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi
	Cash Book	Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi
	Bank Book	Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi
				State
				JHARKHAND
				Pin Code
				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			
						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								
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax .Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;					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 of sub-section (1) of section 43CA or fourth proviso to clause (a) of sub-section (2) of section 50C applicable?



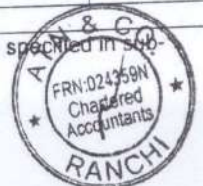
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-														
Description of Block of Assets/Class of Assets	Rate of Depreciation (in % Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	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	3817244	0	0	3817244	2163850	0	0	0	0	2163850	0	734875.35	5246218.65

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

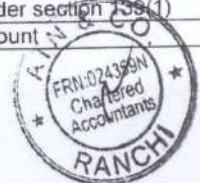
19 Amounts admissible under sections:												
S.No	Section	Amount Debited to profit and loss account				Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines						
20a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]												
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											Amount in Rs.	
S.No	Particulars											
Personal Expenditure											Amount in Rs.	
S.No	Particulars											
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											Amount in Rs.	
S.No	Particulars											
Expenditure incurred at clubs being entrance fees and subscriptions											Amount in Rs.	
S.No	Particulars											
Expenditure incurred at clubs being cost for club services and facilities used											Amount in Rs.	
S.No	Particulars											
Expenditure by way of penalty or fine for violation of any law for the time being in force											Amount in Rs.	
S.No	Particulars											
Expenditure by way of any other penalty or fine not covered above											Amount in Rs.	
S.No	Particulars											
Expenditure incurred for any purpose which is an offence or which is prohibited by law											Amount in Rs.	
S.No	Particulars											

21b 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												
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pin code			
(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)												
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pin code	Amount of tax Deducted		
(ii) As payment referred to in sub-clause(ia)												
(A) Details of payment on which tax is not deducted												
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pin code			

(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.



S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited
(iii) Fringe benefit tax under sub-clause (ic)									0		
(iv) Wealth tax under sub-clause (iia)									0		
(v) Royalty, license fee, service fee etc. under sub-clause (iib)									0		
(vi) Salary payable outside India/to a non-resident without TDS etc. under sub clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code			
(vii) Payment to PF/Other fund etc. under sub-clause (iv)									0		
(viii) Tax paid by employer for perquisites under sub-clause (v)									0		
21c	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks					
21d	Disallowance/ deemed income under section 40A(3):										
(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		
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee					
(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		
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee					
21e	Provision for payment of gratuity not allowable under section 40A(7)										
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)										
21g	Particulars of any liability of a contingent nature										
S.No	Nature of Liability	Amount in Rs.									
21h	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.										
S.No	Nature of Liability	Amount in Rs.									
21i	Amounts inadmissible under the proviso to section 36(1)(iii).										
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006										
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.										
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										
S.No	Section	Nature of Liability	Amount								
26(i)(A)(b)	No Paid during the previous year										
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)										
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.)				No								
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												
CENAVT 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)(via), 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 borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No	
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment
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	If yes, whether the excess money has been repatriated within the	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/YYYY						



				as per the provisions of sub-section (2) of section 92CE	prescribed time		
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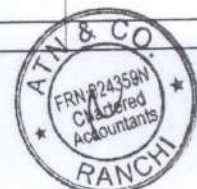
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
	SNo	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way 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 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 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 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 Cheque or Bank Draft		

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	Aadhaar 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

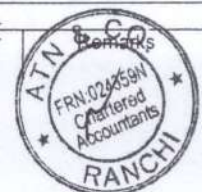
31c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -									
S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time 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	

Note: (The particulars (i) to (iv) at (b) and comment 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, banking company of a corporation established by a Central, State or Provincial Act)

32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.							
S.No	Assessment Year	Nature of loss/allowance	Amount as	All Losses/ Allowances not allowed u/s	Withdrawal of additional	Amount as assessed	Order Under section and



	Returned	115BAA/115BAC/115BAD	depreciation due to opting sec 115BAC/115BAD	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) / Amount 206C(7) is payable		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 previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any
	35bB Finished 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
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						

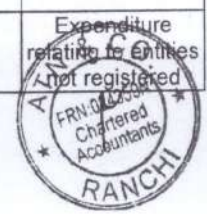
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
No	Particulars	Previous Year		Preceding Previous Year			
a	Total turnover of the assessee	54845879		40883813			
b	Gross Profit/Turnover	0	54845879	0	0	40883813	
c	Net Profit/Turnover	424883	54845879	0.77	390910	40883813	
d	Stock In Trade/Turnover	19063520	54845879	34.76	31078821	40883813	
e	Material Consumed/Finished Goods Produced	0	0	0	0	0	

(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 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 required 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)					No
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not 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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date : 29/09/2022
Place : RANCHI

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



Anupama Jha

ANUPAMA JHA

Membership No : 439270
Firm PAN : AAVFA7651A
UDIN :

22439270BABBUG6909

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	Subsidy/Grant	
1	Plant & Machinery	01/11/2021	01/11/2021	2163850	0	0	0	2163850
	Total (Machinery and plant 15%)			2163850	0	0	0	2163850
	Total of Addition			2163850	0	0	0	2163850

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

ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.

PAN NO. - AANCA3647F

DOI. - 23/02/2015

CIN : U45201JH2015PTC002698

Balance Sheet as at 31-Mar-2022

	Particulars	Note	as at 31-Mar-2022	as at 31-Mar-2021
I.	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' Funds			
	(a) Share Capital	1	1,00,000.00	1,00,000.00
	(b) Reserves and Surplus	2	13,69,303.54	10,54,890.31
	(c) Money Received Against Share Warrants		-	-
2	Share Application money pending allotment		-	-
3	Non-Current Liabilities			
	(a) Long-Term Borrowings	3	2,93,75,900.00	1,67,56,600.00
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Other Long-Term Liabilities		-	-
	(d) Long-Term Provisions		-	-
4	Current Liabilities			
	(a) Trade Payables	4	5,96,85,632.00	5,40,57,722.17
	(b) Short-Term Borrowings		-	-
	(c) Other Current Liabilities	5	30,39,354.60	17,54,068.60
	(d) Short-Term Provisions		-	-
	Total		9,35,70,190.14	7,37,23,281.08
II.	<u>ASSETS</u>			
1	Non-Current Assets			
	(a) Fixed Assets	7	39,64,392.75	28,17,432.75
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)		3,33,280.00	2,59,960.00
	(d) Long-Term Loans and Advances	8	3,12,58,500.00	2,01,38,191.00
	(e) Other Non-Current Assets		-	-
2	Current Assets			
	(a) Current Investments		-	-
	(b) Inventories	9	1,90,63,520.00	3,10,78,821.00
	(c) Trade receivables	10	3,73,18,852.00	1,73,38,567.33
	(d) Cash and Cash Equivalents	11	14,52,935.39	18,84,889.00
	(e) Short-Term Loans and Advances	12	-	-
	(f) Other Current Assets	13	1,78,710.00	2,05,420.00
	Total		9,35,70,190.14	7,37,23,281.08

For ATN & Co.
Chartered Accountants

CA ANUPAMA JHA
(PARTNER)

Membership No. : 439270

UDIN: 22439270BABBVG6909

Place: Ranchi
Date: 29/09/2022



For Abhishek Singh Rathaur Construction Private
Limited

Director
DIN: 07083350

ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.

PAN NO. - AANCA3647F

DOL - 23/02/2015

CIN : U45201JH2015PTC002698

Statement of Profit and Loss for the year ended 31-Mar-2022

	Particulars	Note No.	F.Y. 2021-22	F.Y. 2020-21
I	Revenue from Operations		5,03,38,412.21	3,66,53,333.41
II	Other Income		45,07,466.84	42,30,479.50
III	TOTAL REVENUE (I + II)		5,48,45,879.05	4,08,83,812.91
IV	EXPENSES			
	Cost of Materials Consumed	13	2,69,55,669.82	2,40,81,054.00
	Changes in Inventories	14	1,20,15,301.00	42,93,237.00
	Employee Benefit Expenses	15	13,85,630.00	12,88,000.00
	Depreciation and Amortization Expenses	7	10,16,890.00	12,79,459.00
	Other Expenses	16	1,30,47,505.00	95,51,153.12
	TOTAL EXPENSES		5,44,20,995.82	4,04,92,903.12
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		4,24,883.23	3,90,909.79
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		4,24,883.23	3,90,909.79
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		4,24,883.23	3,90,909.79
X	Tax Expense			
	Current Tax		1,83,790.00	2,59,150.00
	Deferred Tax		(73,320.00)	(1,57,520.00)
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)		3,14,413.23	2,89,279.79
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	-
XV	Profit(Loss) for the Period(XI+XIV)		3,14,413.23	2,89,279.79
XVI	Earnings per Equity Share			
	-Basic		31.44	28.93
	-Diluted		31.44	28.93

For ATN & Co.
Chartered Accountants

Anupama Jha

CA ANUPAMA JHA
(PARTNER)

Membership No. : 439270

UDIN: 22439270BABBUM6909

Place: Ranchi

Date: 29/09/2022



For Abhishek Singh Rathaur Construction
Private Limited

Director

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

1. Share Capital

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorized Equity shares of Rs.10/- each	5,00,000	50,00,000.00	5,00,000	50,00,000.00
(b) Issued, Subscribed and Paid up Equity shares of Rs.10 each	-	-	-	-
Abhishek	5,000	50,000.00	5,000	50,000.00
Vishal Rathaur	5,000	50,000.00	5,000	50,000.00
Total	10,000	1,00,000	10,000	1,00,000



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

2. Reserves and Surplus

Particulars	2021-22	2020-21
Opening Balance	10,54,890.31	7,65,610.52
(+) Net profit/(Net loss) for the Current Year	3,14,413.23	2,89,279.79
Total	13,69,303.54	10,54,890.31

3. Long Term Borrowings

Particulars	2021-22	2020-21
Unsecured Loan	20,00,000.00	20,00,000.00
Advance Receipts From Parties	1,68,90,000.00	1,22,80,000.00
Other Loan	32,65,900.00	24,76,600.00
Sarathi Finance	72,20,000.00	-
Total	2,93,75,900.00	1,67,56,600.00

4. Trade Payables

Particulars	2021-22	2020-21
Sundry Creditors	5,96,85,632.00	5,40,57,722.17
Total	5,96,85,632.00	5,40,57,722.17

5. Other Current Liabilities

Particulars	2021-22	2020-21
Duties & Taxes	30,39,354.60	17,54,068.60
Total	30,39,354.60	17,54,068.60

6. Short Term Provisions

Particulars	2021-22	2020-21
Provision for income tax	-	-
Total	-	-

8. Long Term Loan & Advances

Particulars	2021-22	2020-21
Loan & Advances	3,12,58,500.00	2,01,38,191.00
Total	3,12,58,500.00	2,01,38,191.00

9. Inventories

Particulars	2021-22	2020-21
Opening Stock	-	3,53,72,058.00
Purchases during year	-	60,22,223.50
Add: Labour & Material	-	2,62,75,103.00
Less : Material consumed	-	61,45,251.00
	-	

Closing Stock		5,13,400.00
Closing WIP		3,05,65,421.00
Total	1,90,63,520.00	3,10,78,821.00

10 . Trade Receivable		
Particulars	2021-22	2020-21
Sundry Debtors		
	3,73,18,852.00	1,73,38,567.33
Total	3,73,18,852.00	1,73,38,567.33

11 . Cash & Cash Equivalent		
Particulars	2021-22	2020-21
Cash in hand		
State Bank of india-992	2,27,795.39	2,75,069.50
Canara Bank	-	2.84
ICICI Bank	1,08,047.00	-
Bank of India(0762)	10,73,019.00	15,43,696.24
Punjab National Bank	9,599.00	10,248.38
Total	14,52,935.39	18,84,889.00

12 . Short-Term Loans and Advances		
Particulars	2021-22	2020-21
Refundable		
Total	-	-

13 . Cost Of Material Consumed		
Particulars	2021-22	2020-21
Consumption		
	2,69,55,669.82	2,40,81,054.00
Total	2,69,55,669.82	2,40,81,054.00

15. OTHER CURRENT ASSETS		
Particulars	2021-22	2020-21
DTA		
TDS	-	1,02,440.00
	1,78,710.00	1,02,980.00
Total	1,78,710.00	2,05,420.00



ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.

PAN NO. - AANCA3647F

14. Change in Inventory

Particulars	2021-22	2020-21
Opening Stock and WIP	3,10,78,821.00	3,53,72,058.00
Less : Closing Stock and WIP	1,90,63,520.00	3,10,78,821.00
Change	1,20,15,301.00	42,93,237.00

15. Employee Benefit Expenses

Particulars	2021-22	2020-21
Salaries and Wages	9,85,630.00	5,88,000.00
Remuneration to Directors	4,00,000.00	7,00,000.00
Total	13,85,630.00	12,88,000.00

16. Other Expenses

Particulars	2021-22	2020-21
Labour Payment	72,55,620.00	49,68,390.00
Other Exp	4,52,685.00	6,31,119.00
Audit Fees	31,500.00	29,500.00
Accounting charges	3,12,500.00	2,75,685.00
Travelling & Conveyance	1,58,762.00	-
Bank Charges	28,965.00	25,729.06
Contractual Payment	21,65,300.00	18,50,000.00
Administration Exp.	4,63,528.00	2,48,754.72
Misc. Exp.	17,85,965.00	13,74,284.00
Insurance Exp.	1,52,680.00	97,691.34
Interest Expenses	2,40,000.00	-
Water Management -Khelegaon	-	50,000.00
Total	1,30,47,505.00	95,51,153.12



ABHISHEK SINGH RATHIAUR CONSTRUCTION PVT LTD.
Schedule - 7

Fixed Assets & Depreciation Schedule
As per Company Act, 2013

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	28,17,432.75	31.23%	21,63,850.00	-	49,81,282.75	8,79,884.00	1,37,006.00	10,16,890.00	39,64,392.75	-
3	Computer	-	63.16%	-	-	-	-	-	-	-	-
	Total	28,17,432.75		21,63,850.00		49,81,282.75	8,79,884.00	1,37,006.00	10,16,890.00	39,64,392.75	

Fixed Assets & Depreciation Schedule
As per Income Tax Act, 1961

No	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---		--DEDUCTION		Total	Dep.	Add. Dep.	Total Dep.	Closing WDV	Block Nil (Y/N)
				180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days						
	Furniture and fittings	-	10.00%	-	-	-	-	-	-	-	-	-	-
	Plant & Machinery	38,17,244.00	15.00%	-	21,63,850.00	-	59,81,094.00	5,72,586.60	1,62,289.00	7,34,875.60	52,46,218.40	-	
	Computer	-	40.00%	-	-	-	-	-	-	-	-	-	-
	Total	38,17,244.00		-	21,63,850.00	-	59,81,094.00	5,72,586.60	1,62,289.00	7,34,875.60	52,46,218.40		

