

**ABHISHEK SINGH RATHAUR CONSTRUCTION PRIVATE  
LIMITED**

**PAN : AANCA3647F**

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

Financial Year	:	2019-2020
Assessment Year	:	2020-2021
Date of Audit Report	:	06/01/2021



**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 2020, and the profit and loss account for the period beginning from 01 April 2019 to ending on 31 March 2020, 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 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 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
	NIL	NIL

Place : RANCHI  
Date : 06/01/2021

ATN & CO.  
(Chartered Accountants)  
Reg No. :0024359N  
  
CA ANUPAMA JHA  
Partner  
439270  
Firm PAN : AAVFA7651A  
UDIN : 21439270AAAAAG2805



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 2019 to 31 March 2020		
7	Assessment Year	2020-2021		
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	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	State	PinCode
	Sales Register	Flat No. 201, Guru Akansha	Jai Prakash Nagar	Ranchi	JHARKHAND	834009



	Purchase Register	Apartment Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi	JHARKHAND	834009
	Cash Book	Flat No. 201,Guru Akansha Apartment	Jai Prakash Nagar	Ranchi	JHARKHAND	834009
	Bank Book	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
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.				Cost or Net Realisable Value whichever is lower	
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	



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	Pincode	
(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	Pincode	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	Pincode	

(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	Pincode	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	Pincode			
(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	
(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	

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.				



21	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		
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							
	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 in the 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)(viii), 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)(viii), 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 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/YYYY 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 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 applicable from 31st March, 2021.)			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	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 anytime 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	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account		



						Clearing System	Payee Cheque or Bank Draft
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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	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	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	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	Amount of Repayment	Maximum amount outstanding in the account at anytime 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	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		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	All Losses/ Allowances not allowed u/s 115BAA	Withdrawal of additional depreciation due to opting sec 115BAA	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks	
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	Sales during the previous	Closing Stock	Shortage/excess, if any			



					previous year	year				
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		
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-									
S.No	(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	Amount	Dates of Payment				

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	19941691		12443397		
b	Gross Profit/Turnover	0	19941691	0	12443397	
c	Net Profit/Turnover	185681	19941691	0.93	130353	
d	Stock In Trade/Turnover	35372058	19941691	177.38	13416670	
e	Material Consumed/Finished Goods Produced	0	0	0	0	
	(The details required to be furnished for principal items of goods traded 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
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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 ,2021)	
	NIL	

Date : 06/01/2021  
Place : RANCHI

*Anupama*

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



CA ANUPAMA JHA

Membership No : 439270  
Firm PAN :AAVFA7651A  
UDIN :  
21439270AAAAAG2805

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	CAR	25/10/2019	25/10/2019	4855000.00	0	0	0	4855000	
	Total ( Machinery and plant 15%)			4855000	0	0	0	4855000	
	Total of Addition			4855000	0	0	0	4855000	

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-2020**

Particulars	Note	as at 31-Mar-2020	as at 31-Mar-2019
<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	7,65,610.52	6,28,201.77
(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	2,53,00,656.12	2,48,97,924.50
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions		-	-
<b>4 Current Liabilities</b>			
(a) Trade Payables	4	3,05,80,761.00	17,09,426.69
(b) Short-Term Borrowings		-	-
(c) Other Current Liabilities	5	66,98,320.00	1,41,73,746.90
(d) Short-Term Provisions	6	-	45,799.81
<b>Total</b>		<b>6,34,45,347.64</b>	<b>4,15,55,099.67</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Fixed Assets	7	40,96,891.75	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		1,02,440.00	-
(d) Long-Term Loans and Advances	8	96,72,996.95	1,13,73,136.95
(e) Other Non-Current Assets		-	-
<b>2 Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories	9	3,53,72,058.00	1,34,16,670.00
(c) Trade receivables	10	1,36,79,523.00	1,66,09,220.00
(d) Cash and Cash Equivalents	11	5,10,777.94	1,56,072.72
(e) Short-Term Loans and Advances	12	10,660.00	-
(f) Other Current Assets		-	-
<b>Total</b>		<b>6,34,45,347.64</b>	<b>4,15,55,099.67</b>

For ATN & Co.  
Chartered Accountants

*Anupama Jha*

CA ANUPAMA JHA  
(PARTNER)

Membership No. : 439270  
UDIN: 21439270AAAAAG2805



For Abhishek Singh Rathaur Construction Private  
Limited

Director

Place: Ranchi  
Date: 26/12/2020

**ABHISHEK SINGH RATHAUR CONSTRUCTION PVT LTD.**

PAN NO.- AANCA3647F

DOI. - 23/02/2015

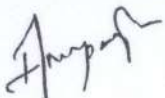
CIN : U45201JH2015PTC002698

Statement of Profit and Loss for the year ended 31-Mar-2020

#	Particulars	Note No.	F.Y. 2019-20	F.Y. 2018-19
I	Revenue from Operations		1,14,29,200.00	1,24,43,397.00
II	Other Income		85,12,491.00	-
III	<b>TOTAL REVENUE (I + II)</b>		<b>1,99,41,691.00</b>	<b>1,24,43,397.00</b>
IV	<b>EXPENSES</b>			
	Cost of Materials Consumed	13	2,52,18,231.00	94,44,881.54
	Changes in Inventories	14	(2,19,55,388.00)	(1,28,90,670.00)
	Employee Benefit Expenses	15	41,08,940.00	49,87,208.00
	Depreciation and Amortization Expenses	7	7,58,108.25	-
	Other Expenses	16	1,16,26,119.00	1,07,25,824.33
	<b>TOTAL EXPENSES</b>		<b>1,97,56,010.25</b>	<b>1,22,67,243.87</b>
V	<b>Profit before Exceptional and Extraordinary Items and Tax (III-IV)</b>		<b>1,85,680.75</b>	<b>1,76,153.13</b>
VI	Exceptional Items		-	-
VII	<b>Profit before Extraordinary Items and Tax</b>		<b>1,85,680.75</b>	<b>1,76,153.13</b>
VIII	Extraordinary Items		-	-
IX	<b>Profit Before Tax</b>		<b>1,85,680.75</b>	<b>1,76,153.13</b>
X	<b>Tax Expense</b>			
	Current Tax		1,50,712.00	45,799.81
	Deferred Tax		(1,02,440.00)	-
XI	<b>Profit/(Loss) for the period from Continuing Operations (IX-X)</b>		<b>1,37,408.75</b>	<b>1,30,353.32</b>
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	<b>Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII)</b>		<b>-</b>	<b>-</b>
XV	<b>Profit(Loss) for the Period (XI+XIV)</b>		<b>1,37,408.75</b>	<b>1,30,353.32</b>
XVI	<b>Earnings per Equity Share</b>			
	-Basic		13.74	13.04
	-Diluted		13.74	13.04

For ATN & Co.  
Chartered Accountants

For Abhishek Singh Rathaur Construction  
Private Limited



CA ANUPAMA JHA \*  
(PARTNER)

Membership No. : 439270  
UDIN: 21439270AAAAAG2805



Director

Place: Ranchi

Date: 26/12/2020

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

**1. Share Capital**

Particulars	As at 31 March, 2020		As at 31 March, 2019	
	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
<b>Total</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>



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

<b>2. Reserves and Surplus</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Opening Balance	6,28,201.77	4,97,848.45
(+) Net profit/(Net loss) for the Current Year	1,37,408.75	1,30,353.32
<b>Total</b>	<b>7,65,610.52</b>	<b>6,28,201.77</b>

<b>3. Long Term Borrowings</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Unsecured Loan	1,38,47,924.50	1,38,47,924.50
Advance Receipts From Parties	93,00,000.00	93,00,000.00
Atulya Power tech Pvt. Ltd.	18,14,891.62	5,00,000.00
Other Loan	-	7,50,000.00
Santosh Mining Enterprises	3,37,840.00	5,00,000.00
<b>Total</b>	<b>2,53,00,656.12</b>	<b>2,48,97,924.50</b>

<b>4. Trade Payables</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Sundry Creditors	2,88,98,000.00	6,35,413.72
Aavaran Home Plus	-	(3,00,000.00)
Amigo Conmix India Pvt. Ltd.	2,74,384.00	2,74,384.00
Bathroom Sajawat	-	(3,79,219.00)
Garodia Enterprises	65,135.00	65,135.00
Gopal Kumar Ishwar	1,82,000.00	1,82,000.00
Kone Elevator India	-	(75,500.00)
Lal Kamal Kishor Nath Shahdeo	7,93,650.00	7,93,650.00
Marble Center	-	11,760.00
Mukesh Ji	32,000.00	32,000.00
Ozone Logistics Pvt. Ltd.	-	2,53,270.84
Prem Enterprises	1,10,557.00	1,10,557.00
Ranchi Sales Agency	2,25,035.00	2,25,035.00
S. P. Bricks	-	52,000.00
Suman Kumar Singh & Company	-	(11,43,281.00)
Tata Tiscon	-	(7,850.47)
Vanisha Traders	-	9,80,071.60
<b>Total</b>	<b>3,05,80,761.00</b>	<b>17,09,426.69</b>

<b>5. Other Current Liabilities</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Other Payable	4,69,720.00	4,95,200.00
Audit fee Payable	29,500.00	29,500.00
<b>Advance from Customers:</b>		
Anjali Enclave	5,00,000.00	5,00,000.00
Gokul Enclave	41,20,000.00	41,20,000.00
Oakland Park	7,42,000.00	7,42,000.00
Shobha Enclave	100.00	100.00



Amit Michael Ekka	21,000.00	21,000.00
Anjani Priya	2,00,000.00	2,00,000.00
Ankush Hemrom	21,000.00	21,000.00
Arjun Singh	-	10,00,000.00
Ashok Kiro	21,000.00	21,000.00
Dharampal Singh	2,21,000.00	2,21,000.00
Kiran Kumari	-	16,50,000.00
Manoj Kumar	1,60,000.00	1,60,000.00
Ragini Rani	1,00,000.00	1,00,000.00
R A H Ranchi	-	27,00,000.00
Ranjit Kullu	21,000.00	21,000.00
Rashmi Jaiswal	51,000.00	51,000.00
Ravi Nandan Kumar - LO	21,000.00	21,000.00
Vidyawati Devi	-	20,99,946.90
<b>Total</b>	<b>66,98,320.00</b>	<b>1,41,73,746.90</b>

<b>6. Short Term Provisions</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Provision for income tax	-	45,799.81
<b>Total</b>	<b>-</b>	<b>45,799.81</b>

<b>8. Long Term Loan &amp; Advances</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Abhishek Director	38,89,500.00	26,25,000.00
Awadh Kishor	5,00,000.00	5,00,000.00
Gouri Devi	2,00,000.00	2,00,000.00
Gupta Associates	11,03,896.95	21,03,896.95
Kapish Power Construction Pvt. Ltd.	-	10,00,000.00
Mantosh Kumar Rai	2,51,000.00	2,51,000.00
Mayank Kumar	40,000.00	40,000.00
Murali Prasad	28,800.00	-
Niraj Kumar	50,000.00	-
Phoolo Dairy	-	25,87,440.00
Pradeep Kumar Ruia	20,300.00	20,300.00
Priyadarshini	56,000.00	56,000.00
Puja Sharma	3,00,000.00	3,00,000.00
Rathaur Publication	2,00,000.00	2,00,000.00
Ravi Shankar Singh	7,99,000.00	4,25,000.00
R. K. Kumar	2,35,000.00	2,35,000.00
Satish Kumar	50,000.00	50,000.00
Satyen Kumar	1,75,000.00	75,000.00
Shalini Bharti	5,20,000.00	1,35,000.00
Subodh Kumar Gupta	2,00,000.00	1,00,000.00
Sudeep Gupta	50,000.00	50,000.00
Sunil Kumar Singh	49,000.00	49,000.00
Vinod Prasad Jaiswal	45,000.00	30,000.00
Vishal Rathaur Director	9,10,500.00	3,40,500.00
<b>Total</b>	<b>96,72,996.95</b>	<b>1,13,73,136.95</b>





9. Inventories		
Particulars	2019-20	2018-19
Closing Stock	6,36,428.00	10,48,960.00
Closing WIP	3,47,35,630.00	1,23,67,710.00
<b>Total</b>	<b>3,53,72,058.00</b>	<b>1,34,16,670.00</b>

10. Trade Receivable		
Particulars	2019-20	2018-19
Sundry Debtors	1,36,79,523.00	1,66,09,220.00
<b>Total</b>	<b>1,36,79,523.00</b>	<b>1,66,09,220.00</b>

11. Cash & Cash Equivalent		
Particulars	2019-20	2018-19
Cash in hand	2,14,216.00	1,45,069.00
State Bank of india-992	19,796.16	-
Syndicate Bank-100	21,219.00	7,651.00
United Bank-3695	2,50,347.66	161.90
Bank of Baroda - 0762	5,199.12	3,190.82
<b>Total</b>	<b>5,10,777.94</b>	<b>1,56,072.72</b>

12. Short-Term Loans and Advances		
Particulars	2019-20	2018-19
Refundable	10,660.00	-
<b>Total</b>	<b>10,660.00</b>	<b>-</b>

13. Cost Of Material Consumed		
Particulars	2019-20	2018-19
Consumption	2,52,18,231.00	94,44,881.54
<b>Total</b>	<b>2,52,18,231.00</b>	<b>94,44,881.54</b>



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

<b>14. Change in Inventory</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Opening Stock and WIP	1,34,16,670.00	5,26,000.00
Less : Closing Stock and WIP	3,53,72,058.00	1,34,16,670.00
<b>Change</b>	<b>(2,19,55,388.00)</b>	<b>(1,28,90,670.00)</b>

<b>15. Employee Benefit Expenses</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Wages	31,40,240.00	36,89,048.00
Salaries and Wages	5,68,700.00	8,98,160.00
Remuneration to Directors	4,00,000.00	4,00,000.00
<b>Total</b>	<b>41,08,940.00</b>	<b>49,87,208.00</b>

<b>16. Other Expenses</b>		
<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
Labour Payment	55,30,340.00	52,30,486.00
Other Exp	3,12,560.00	-
Audit Fees	29,500.00	29,500.00
Accounting charges	1,00,000.00	1,00,000.00
Travelling & Conveyance	4,19,455.00	1,23,450.00
Bank Charges	16,186.00	9,364.42
Office Expense	2,34,520.00	2,45,860.00
Power & Fuel Exp.	1,47,586.00	1,41,963.05
Contractual Payment	16,32,000.00	18,25,000.00
Freight Charges	1,27,950.00	1,36,000.00
Hire Charges	-	15,000.00
Transportation Exp.	18,34,718.00	24,19,110.00
Administration Exp.	2,17,256.00	2,65,890.00
Filing Fees	-	12,560.00
Interest on Late Payment	-	9,090.71
Misc. Exp.	9,15,675.00	1,35,480.00
Printing & stationary	3,575.00	27,063.00
Insurance Exp.	1,04,798.00	-
Round off.	-	7.15
<b>Total</b>	<b>1,16,26,119.00</b>	<b>1,07,25,824.33</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	-	31.23%	48,55,000.00	-	48,55,000.00	-	7,58,108.25	7,58,108.25	40,96,891.75	-
3	Computer	-	63.16%	-	-	-	-	-	-	-	-
	<b>Total</b>	-	-	48,55,000.00	-	48,55,000.00	-	7,58,108.25	7,58,108.25	40,96,891.75	-

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

S.No	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---		---DEDUCTIONS---		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						
1	Furniture and fittings	-	10.00%	-	-	-	-	-	-	-	-	-	-
2	Plant & Machinery	-	15.00%	-	48,55,000.00	-	-	48,55,000.00	-	3,64,125.00	3,64,125.00	44,90,875.00	-
4	Computer	-	40.00%	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	48,55,000.00	-	-	48,55,000.00	-	3,64,125.00	3,64,125.00	44,90,875.00	-

