



# Neeraj Nayan & Co.

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 rule 6G

1. We have examined the balance sheet as at 31-03-2021 and the profit and loss account for the period beginning from 01-04-2020 to ending on 31-03-2021, attached herewith, of NEERAJ RAI Prop. of M/S CLOUD 9 BUILDERS & DEVELOPERS, NEAR SHIV MANDIR, INDRAPURI ROAD SUKHDEO NAGAR, HEHAL, RANCHI, HEHAL Ranchi - 834005, P.A. No. - AAUPR7262B.
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of accounts maintained at head office at Ranchi and 0 branch.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:  
(b) Subject to above,-
  - (A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
  - (B) In Our opinion, proper books of accounts have been kept at 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 affairs of the assessee as at 31-03-2021, and
    - (ii) in the case of the profit and loss account, 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 the following observations/qualifications, if any :
  - (a) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
  - (b) The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc that are to be included in the Statement.
  - (c) Our responsibility is to express an opinion on these financial statements based on my/Our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Add. (O) : Sinha Compound, Piska More, Ratu Road, Ranchi-834005, Jharkhand  
Add. (R) : Near Harmu Power Station, H-168, Harmu Housing Colony, Ranchi-834002  
Office : 6207009096 (P), 9348659349 (H), 9308064967, 7004558426, 9471381700  
e-mail : jiyotsna57@gmail.com

- (d) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- (e) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for Our audit opinion.
- (f) We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted Our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

Place : Ranchi  
Date : 10-02-2022

For NeerajNayan & Co.  
Chartered Accountants



Neeraj Nayan  
Partner

M.No - 401679

Sinha Compound Piska More Ratu Road Ranchi - 834005

Firm Reg.No -011367C

UDIN - 22401679ABIQOP2654



**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 *NEERAJ RAI prop.of M/S CLOUD 9 BUILDERS & DEVELOPERS*
2. Address *NEAR SHIV MANDIR, INDRAPURI, ROAD SUKHDEO NAGAR, HEHAL,, RANCHI, HEHAL, Ranchi, Jharkhand*
3. PAN *AAUPR7262B*
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. *Goods and Services Tax : 20AAUPR7262B2ZN*
5. Status *Individual*
6. Previous year *From 04/01/2020 to 03/31/2021*
7. Assessment year *2021-2022*
8. Indicate the relevant clause of section 44AB under which the audit has been conducted *Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits*

**PART - B**

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. *Nil*
- (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. *Nil*
10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). *Construction Activity - Other construction activity n.e.c. - 06010*
- (b) If there is any change in the nature of business or profession, the particulars of such change. *Nil*
11. (a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. *Yes*
- (b) List of Books of accounts 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.) *As per Annexure No. 1*
- (c) List of books of accounts and nature of relevant documents examined *As per Annexure No. 2*



12. Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections(44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.) *No*
13. (a) Method of accounting employed in the previous year. *Mercantile system*
- (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. *Nil*
- (d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)
- (e) If answer to (d) above is in the affirmative, given detail of such adjustments. *Nil*
- (f) Disclosure as per ICDS: *Nil*
14. (a) Methods of valuation of closing stock employed in the previous year. *Cost or Market which Is Less*
- (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: *Nil*
15. Give the following particulars of the capital asset converted into stock in trade : *Nil*
- (a) Description of capital asset
- (b) Date of acquisition;
- (c) Cost of acquisition;
- (d) Amount at which the asset is converted into stock-in-trade.
16. Amounts not credited to the profit and loss account, being, :-
- (a) the items falling within the scope of section 28; *Nil*
- (b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned; *Nil*
- (c) escalation claims accepted during the previous year; *Nil*
- (d) any other item of income; *Nil*
- (e) capital receipt, if any. *Nil*



17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of State Government referred to in section 43CA or 50C, please furnish: *Nil*
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 :- *As per Annexure No. 3*
- (a) Description of asset/block of assets.
- (b) Rate of depreciation.
- (c) Actual cost or written down value, as the case may be.
- (c)(a) Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)
- (c)(b) Adjusted written down value
- (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -
- (i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
- (ii) change in rate of exchange of currency, and
- (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.
19. Amount admissible under sections : 32AC,32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB *Nil*
20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] *Nil*
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va); *Nil*
21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc
- (i) expenditure of capital nature ; *Nil*
- (ii) expenditure of personal nature ; *Nil*



(iii)	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like published by a political party ;	<i>Nil</i>
(iv)	Expenditure incurred at clubs being entrance fees and subscriptions.	<i>Nil</i>
(v)	Expenditure incurred at clubs being cost for club services and facilities used.	<i>Nil</i>
(vi)	Expenditure by way of penalty or fine for violation of any law for the time being in force.	<i>Nil</i>
(vii)	Expenditure by way of any other penalty or fine not covered above.	<i>Nil</i>
(viii)	Expenditure incurred for any purpose which is an offence or which is prohibited by law.	<i>Nil</i>
(b)	amounts inadmissible under section 40(a) ;	
(i)	as payment to non-resident referred to in sub-clause (i)	
(A)	Detail of payment on which tax is not deducted:	<i>Nil</i>
(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)	<i>Nil</i>
(ii)	as payment referred to in sub-clause (ia)	
(A)	Details of payment on which tax is not deducted:	<i>Nil</i>
(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.	<i>Nil</i>
(iii)	As payment referred to in sub-clause (ib)	
(A)	Details of payment on which levy is not deducted:	<i>Nil</i>
(B)	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (i) of section 139.	<i>Nil</i>
(iv)	fringe benefit tax under sub-clause (ic)	<i>Nil</i>
(v)	wealth tax under sub-clause (iia)	<i>Nil</i>
(vi)	royalty, license fee, service fee etc. under sub-clause (iib)	<i>Nil</i>
(vii)	salary payable outside India/ to a non resident without TDS etc. under sub-clause (iii)	<i>Nil</i>
(viii)	payment to PF / other fund etc. under sub-clause (iv)	<i>Nil</i>
(ix)	tax paid to employer for perquisites under sub-clause (v)	<i>Nil</i>



(c)	Amount debited to profit and loss account being interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	<i>Nil</i>
(d)	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 detail	<i>Yes</i>
	(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 bussiness or profession under section 40A(3A).	<i>Yes</i>
(e)	provision for payment of gratuity not allowable under section 40A(7)	<i>Nil</i>
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9)	<i>Nil</i>
(g)	particulars of any liability of a contingent nature	<i>Nil</i>
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	<i>Nil</i>
(i)	amount inadmissible under the proviso to section 36(1)(iii)	<i>Nil</i>
22.	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	<i>Nil</i>
23.	Particulars of payments made to persons specified under sections 40A(2)(b) .	<i>Nil</i>
24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	<i>Nil</i>
25.	Any amount of profit chargeable to tax under section 4I and computation thereof.	<i>Nil</i>
26. (i)	In respect of any sum referred to in clauses (a),(b), (c), (d), (e), (f) or (g) of section 43B.	
	(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
	(a) paid during the previous year ;	<i>Nil</i>
	(b) not paid during the previous year ;	<i>Nil</i>



- (B) was incurred in the previous year and was
- (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1) *Nil*
- (b) not paid on or before the aforesaid date. *Nil*
- \* (State whether sales tax, customs duty, excise duty or any other indirect tax, levy cess, impost, etc., is passed through the profit & loss account.)
27. (a) Amount of Central Value Added Tax credits/ Input Tax Credit availed of or utilised during the previous year and its treatment in Profit and Loss account and treatment of outstanding Central Value Added tax credit/ Income Tax Credit in accounts. *Nil*
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. *Nil*
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same. *No*
29. Whether during the previous year the assessee has received any consideration for issue of share 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 *NA*
29. (A) (a) Whether any amount is to be included as income chargeable under the head income from other sources as referred to in clause (ix) of sub-section (2) of section 56? *Nil*
29. (B) (a) Whether any amount is to be included as income chargeable under the head income from other sources as referred to in clause (x) of sub section (2) of section 56? (Yes/No) *Nil*
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] *Nil*
30. A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE. has been made during the previous year.
30. A(b) If yes, please furnish the following details *Nil*
30. B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B
30. B(b) If yes, please furnish the following details *Nil*

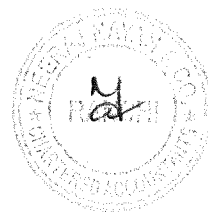




30. C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March,2022)
30. C(b) If yes, please furnish the following details *Nil*
31. (a)\* Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- *Nil*
- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor;
- (ii) amount of loan or deposit taken or accepted;
- (iii) whether the loan or deposit was squared up during the previous year;
- (iv) maximum amount outstanding in the account at any time during the previous year;
- (v) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
- (vi) In Case the loan and deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an the account payee bank draft.
- \* (These particulars need not be given in the case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act.)
31. (b) Particular of each specified sum in an account exceeding the limit specified in section 269SS taken or accepted during the previous year :- *Nil*
31. (b)(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year , where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account *Nil*
31. (b)(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- *Nil*



31. (b)(c) Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year *Nil*
31. (b)(d) Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year *Nil*
- (c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :- *Nil*
- (i) name, address and permanent account number (if available with the assessee) of the payee;
- (ii) amount of the repayment;
- (iii) maximum amount outstanding in the account at any time during the previous year;
- (iv) whether the repayment was made otherwise than by an account payee cheque or an account payee bank draft;
- (v) In Case the loan and deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an the account payee bank draft.
31. (d) Particular 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 :- *Nil*
31. (e) Particular 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 : - *Nil*
32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :- *Nil*
- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same. *No*



- (d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. *No*
- (e) In case of the 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 incurred during the previous year. *No*
33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III(section 10A, section 10AA) *As per Annexure No. 4*
34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :- *Nil*
- (b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details *N.A.*
- (c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), If yes please furnish: *N.A.*
35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :- *Nil*
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing stock;
- (v) shortage/ excess, if any.
- (b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :
- (A) Raw Materials : *Nil*
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) \*\* yield of finished products;
- (vii)\*\* percentage of yield;
- (viii) shortage/ excess if any.
- (B) Finished products/ By-products : *Nil*



- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) quantity manufactured during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) shortage/ excess, if any.
36. (A)(a) Whether the assessee has received any amount in the nature of dividend as ferferred to in sub-clause (e) of clause (22) of section 2.
36. (A)(b) If yes, please furnish the following details:- *Nil*
37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. *No*
38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. *No*
39. Whether any audit was conducted under section 72A of the finance act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. *No*
40. Accounting ratios with calculations as follows :-
- (1) Total turnover of the assessee. *Current Year = 30731953 / Previous Year = 0*
- (2) Gross Profit/ Turnover; *N.A.*
- (3) Net Profit/ Turnover; *Current Year => Net Profit= 1465785 / Turnover =30731953 Ratio= 4.77%  
Previous Year => Net Profit= 0 / Turnover =0 Ratio= 0%*
- (4) Stock-in-Trade/ Turnover; *Current Year => Stock in Trade= 0 / Turnover =30731953 Ratio= 0.00%  
Previous Year => Stock in Trade= 0 / Turnover =0 Ratio= 0%*
- (5) Material Consumed/ Finished Goods Produced *N.A.*
41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings. *Nil*
42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A of Form No. 61B? *No*
42. (b) If Yes, please furnish *Nil*



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
43. (b) If Yes, please furnish the following details *Nil*
43. (c) if Not due, please enter expected date of furnishing the report
44. Break-up of total expenditure of entities registered or not registered under the GST : (This Clause is kept in abeyance till 31st March,2022) *Nil*

Place: Ranchi  
Date: 10-02-2022

For NeerajNayan & Co.  
Chartered Accountants



Neeraj Nayan  
Partner

Firm Reg.No - 011367C  
UDIN -22401679ABIQOP2654



# M/S CLOUD 9 BUILDERS & DEVELOPERS

NEAR SHIV MANDIR, INDRAPURI ROAD SUKHDEO NAGA  
R, HEHAL, RANCHI, HEHAL  
Ranchi-834005

## Certificate

This is to certify that I/We have not made any payments in Cash or by Bearer cheque in respect of Expenditure covered u/s.40A(3) of Income Tax Act, 1961.

Place :

Date

For M/S CLOUD 9 BUILDERS & DEVELOPERS

Proprietor

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# M/S CLOUD 9 BUILDERS & DEVELOPERS

NEAR SHIV MANDIR, INDRAPURI ROAD SUKHDEO NAGA  
R, HEHAL, RANCHI, HEHAL  
Ranchi-834005

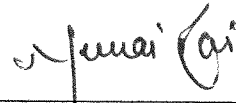
## Certificate

This is to certify that I/We have not accepted any loan or deposit otherwise than payee's account cheque or bank draft. Also, I/We have not made any repayment of loan or deposit otherwise than payee's account cheque or bank draft.

Place :  
Date

For M/S CLOUD 9 BUILDERS & DEVELOPERS

Proprietor



# M/S CLOUD 9 BUILDERS & DEVELOPERS

Assessment Year : 2021-2022

Annexure No.-1

ANNEXURE FOR BOOKS OF ACCOUNTS MAINTAINED

S. No.	Books Maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	CASH BOOK	NEAR SHIV MANDIR, INDRAPURI	ROAD SUKHDEO NAGAR, HEHAL,	RANCHI	Jharkhand	834005
2	BANK BOOK	NEAR SHIV MANDIR, INDRAPURI	ROAD SUKHDEO NAGAR, HEHAL,	RANCHI	Jharkhand	834005
3	LEDGER	NEAR SHIV MANDIR, INDRAPURI	ROAD SUKHDEO NAGAR, HEHAL,	RANCHI	Jharkhand	834005
4	JOURNAL	NEAR SHIV MANDIR, INDRAPURI	ROAD SUKHDEO NAGAR, HEHAL,	RANCHI	Jharkhand	834005

Annexure No.-2

ANNEXURE FOR LIST OF BOOKS OF A/C EXAMINED

S No.	DESCRIPTION
1	CASH BOOK
2	BANK BOOK
3	LEDGER
4	JOURNAL

Annexure No.-3

PROPERTY, PLANT & EQUIPMENT

NAME OF ASSET	RATE	OP. BAL.	PURCHASE		TOTAL	SALE	DEP.	CL. BAL.
			1st Half	2nd Half				
<b>Machinery &amp; Plant</b>								
FIRE SYSTEM	15%	14,000	0	0	14,000	0	2,100	11,900
TV & FRIZE	15%	1,05,000	0	0	1,05,000	0	15,750	89,250
Washing Manchine	15%	50,300	0	0	50,300	0	7,545	42,755
Group Total		<u>169300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>169300.00</u>	<u>0.00</u>	<u>25,395.00</u>	<u>143905.00</u>
<b>TOTAL</b>		<b>1,69,300</b>	<b>0</b>	<b>0</b>	<b>1,69,300</b>	<b>0</b>	<b>25,395</b>	<b>1,43,905</b>

Annexure No.-4

ANNEXURE FOR DEDUCTION UNDER CHAPTER VIA

S. No.	SECTION NO.	AMOUNT
1	80C	1,25,000
2	80D	46,586



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2021-22**

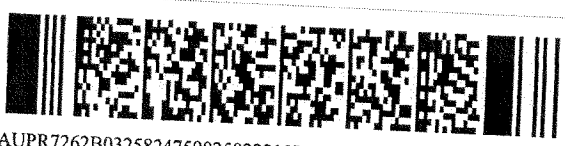
PAN	AAUPR7262B	
Name	NEERAJ RAI	
Address	S/O SHUDHANSHU BHUSHAN RAI, NEAR SHIV MANDIR, INDRAPURI, ROAD SUKHDEO NAGAR, HEHAL, RANCHI, HEHAL, JHARKHAND, ranchi, 35-Jharkhand, 91-India, 834005	
Status	Individual	
Filed u/s	139(1) Return filed on or before due date	Form Number ITR-3

Current Year business loss, if any		e-Filing Acknowledgement Number	258247590250222
<b>Taxable Income and Tax details</b>			
Total Income	1		0
Book Profit under MAT, where applicable			14,65,790
Adjusted Total Income under AMT, where applicable	2		0
Net tax payable	3		0
Interest and Fee Payable	4		1,86,106
Total tax, interest and Fee payable	5		28,351
Taxes Paid	6		2,14,457
(+)Tax Payable /(-)Refundable (6-7)	7		2,14,455
Dividend Tax Payable	8		0
Interest Payable	9		0
Total Dividend tax and interest payable	10		0
Taxes Paid	11		0
(+)Tax Payable /(-)Refundable (11-12)	12		0
Accreted Income as per section 115TD	13		0
Additional Tax payable u/s 115TD	14		0
Interest payable u/s 115TE	15		0
Additional Tax and interest payable	16		0
Tax and interest paid	17		0
(+)Tax Payable /(-)Refundable (17-18)	18		0
	19		0

return has been digitally signed by NEERAJ RAI in the capacity of Self having PAN AAUPR7262B from IP address 10.1.219.49 on 25-02-2022 17:49:30

Sl. No. & Issuer 5657530 & 8135600286379597803CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,

System Generated  
Barcode/QR Code



AAUPR7262B0325824759025022210DA979074496B921272BB511F8AC367EEC107E6

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## NEERAJ RAI

Name of Assessee : **NEERAJ RAI**  
Father's Name : **SUDHANSHU BHUSHAN RAI**  
Address : **S/O SHUDHANSHU BHUSHAN RAI, NEAR SHIV MANDIR, INDRAPURI ROAD SUKHDEO NAGAR, H' HAL, RANCHI, HEHAL, JHARKHAND ranchi-834005**  
Date of Birth : 30-03-1975 Status : Individual  
Permanent Account No. : **AAUPR7262B** Previous Year ended on : 31-03-2021  
Ward/Circle/Range : **Ward 2 1** Assessment Year : 2021-22  
Return Filing Due Date : **15-03-2022** Aadhar No. : 278254954120  
Mobile No. : 9308064967

### COMPUTATION OF INCOME

#### Profits and Gains of Business or Profession

Net Profit/Loss as per Profit & Loss Account	1465785.00		
Add : Depreciation Taken Separately	25395.00		
	1491180.00		
Less : Depreciation	25395.00	1465785.00	1465785.00
			1465785.00
	<b>Gross Total Income</b>		<b>1465785.00</b>
	<b>Total Income</b>		<b>1465785.00</b>
	<b>Rounded off as per section 288A</b>		<b>1465790.00</b>
			1465790.00
<b>Tax on Above</b>		178948.00	
Add : Education Cess		7158.00	
		186106.00	
Add : Interest			
U/s 234 A	5656.00		
U/s 234 B	15554.00		
U/s 234 C	7141.00	28351.00	
Net Tax		214457.00	
<b>Tax Paid</b>			
TDS			
AMIX XXXAR on 10-03-2021	44625.00		
Self Assessment Tax			
ICICI BANK LIMITED on 25-02-2022	169830.00	214455.00	
Net Tax		214455.00	NIL

*Neeraj Rai*

Details of all banks accounts held in India at any time during the previous year (excluding dormant accounts)				
S. No.	IFS CODE OF THE BANK	NAME OF THE BANK	ACCOUNT NUMBER (of 9 digits or more as per CBS system of the bank)	(tick one account for refund)
1.	SBIN0001194	STATE BANK OF INDIA	37862389241	✓

### Nature of Business Detail

Business Details	Trade Name	Business Code
Construction Activity - Other construction activit	M/S CLOUD 9 BUILDERS & DEVELOPERS	06010
Real estate/renting services - Other real estate/r	M/S CLOUD 9 BUILDERS & DEVELOPERS	07005

### Tax Comparison Between New and Old Regime of Taxation

	Old Regime	New Regime
Net Income :	1290790.00	
Adj. u/s 115BAC :		
Standard Deduction :		0.00
Entertainment Allowance :		0.00
Professional Tax :		0.00
Other Salary Exemption :		0.00
House Property Loss :		0.00
Family Pension Exemption :		0.00
B/f Losses Setoff ag. House Property Income :		0.00
Deduction u/c VIA :		175000.00
<b>Income Tax :</b>	<b>199737.00</b>	<b>178948.00</b>

NEERAJ RAI

**PROFIT & LOSS A/C OF M/S CLOUD 9 BUILDERS & DEVELOPERS  
PROPRIETOR - NEERAJ RAI  
FOR THE YEAR ENDED 31ST MARCH 2021**

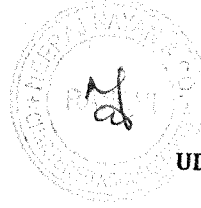
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Purchases	28311229.49	By Sales	30731952.58
To Gross Profit c/d	2420723.09		
	<b>30731952.58</b>		<b>30731952.58</b>
To Advertisement & Public	4800.00	By Gross Profit b/d	2420723.09
To Lift	526000.00		
To Bank Charges	58406.09		
To Membership Exp	30000.00		
To Security Exp	35700.00		
To Salary & Wages	229800.00		
To Regd. Developer Aggrement	10678.00		
To Electricity Exp	23486.00		
To Misc Exp	10673.00		
To Dep.	25395.00		
To Net Profit	1465785.00		
	<b>2420723.09</b>		<b>2420723.09</b>

For M/S CLOUD 9 BUILDERS & DEVELOPERS

As per our report of even date attached  
For Neeraj Nayan & Co.  
Chartered Accountants

*Neeraj Rai*

NEERAJ RAI  
(Proprietor)  
DATE: 10/02/2022



*Neeraj Nayan*

Neeraj Nayan  
(Partner)  
Membership No. :- 401679  
UDIN: 22401679ABIQOP2654

**BALANCE SHEET OF NEERAJ RAI  
AS ON 31ST MARCH 2021**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>Capital A/c</u>			<u>Fixed Assests</u>	ANNEXTURE B	143905.00
Capital A/c		5263942.00			
Add: Net Profit		1465785.00	<u>Investment</u>		
		6729727.00	Insurance		125000.00
Less: Drawings		404000.00	<u>Loan &amp; Advance</u>	ANNEXTURE C	34530764.80
Less: Health Insurance		46586.00			
		6279141.00	<u>Current Assests</u>		
<u>Loan &amp; Laiability</u>	ANNEXTURE A	35539820.00	Sundry Debtors		8500000.00
			<u>BANK A/C</u>	ANNEXTURE D	54686.62
<u>Current Liabilities</u>			Cash in Hand		109535.00
Duties & Taxes		1644930.42			
		43463891.42			43463891.42

For M/S CLOUD 9 BUILDERS & DEVELOPERS

As per our report of even date attached  
For Neeraj Nayan & Co.  
Chartered Accountants

NEERAJ RAI  
(Proprietor)  
DATE: 10/02/2022

*Neeraj Rai*



*Neeraj Nayan*

Neeraj Nayan  
(Partner)  
Membership No. :- 401679  
UDIN: 22401679ABIQOP2654

**ANNEXTURE 'A' - Loans & Liability**

PARTICULARS	AMOUNT
Booking Advance	15355001
Ajay Singh	900000.00
Anurakti Pathak	5251000.00
Archna Sahu	850000.00
Ranjita Ji	200000.00
Sanjay Singh	1050000.00
Suraj Singh	1050000.00
Rupesh kumar Agarwal	10883819.00
<b>TOTAL</b>	<b>35539820.00</b>

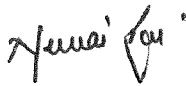
**ANNEXTURE 'C' - Loans & Liability**

PARTICULARS		
Land Advance	12515000	
Chandra Bhushan	250000	
Cloud 9 (CBI Ratu)	5100000	
Dr. Shudeep	200000	
Pallavi Shahdeo	1887000	
TEJ COMPUTER	3758000	
TEJ PHARMA	1500000	25210000.00
Security Deposite		120000.00
Advance For Material		9200764.80
<b>TOTAL</b>		<b>34530764.80</b>

**ANNEXTURE 'D' - BANK A/C**

PARTICULARS	AMOUNT
Axis Bank-1866	51915.07
Sbi-9241	2771.55
<b>TOTAL</b>	<b>54686.62</b>

For M/S CLOUD 9 BUILDERS &amp; DEVELOPERS

NEERAJ RAI  
(Proprietor)  
DATE: 10/02/2022As per our report of even date attached  
For Neeraj Nayan & Co.  
Chartered AccountantsNeeraj Nayan  
(Partner)  
Membership No. :- 401679  
UDIN: 22401679ABIQOP2654

Annexure " B " Depreciation Chart

SL.	Particulars	Dep. Rate	Op. Bal.	Additional	Total	Dep.	Cl. Bal
1	Fire System	15%	14000.00		14000.00	2100.00	11900.00
2	Tv & Frize	15%	105000.00		105000.00	15750.00	89250.00
3	Washing Manchine	15%	50300.00		50300.00	7545.00	42755.00
	<b>Total</b>		<b>169300.00</b>	<b>0.00</b>	<b>169300.00</b>	<b>25395.00</b>	<b>143905.00</b>

For M/S CLOUD 9 BUILDERS & DEVELOPERS

As per our report of even date attached  
For Neeraj Nayan & Co.  
Chartered Accountants

NEERAJ RAI  
(Proprietor)  
DATE: 10/02/2022

*Neeraj Rai*



*Neeraj Nayan*

Neeraj Nayan  
(Partner)  
Membership No. :- 401679  
UDIN: 22401679ABIQOP2654