

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
2020-21

PAN	ADLPK6392F		
Name	UMASHANKAR KEJRIWAL		
Address	0, , BANSIDHAR ADUKIA ROAD, UPPER BAZAR, Ranchi, JHARKHAND, 834001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	224912461230121

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		871600
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	871600
	Net tax payable	4	90293
	Interest and Fee Payable	5	13576
	Total tax, interest and Fee payable	6	103869
	Taxes Paid	7	103869
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 23-01-2021 14:59:14 from IP address 59.97.148.219 and verified by

UMASHANKAR KEJRIWAL

having PAN ADLPK6392F on 23-01-2021 14:59:14 from IP address 59.97.148.219 using

Digital Signature Certificate (DSC).

2785708010016615419CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DSC details: _____

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : UMASHANKAR KEJRIWAL
 Father's Name : SHRAWAN KUMAR KEJRIWAL
 Address(O) : 0, BANSIDHAR ADUKIA ROAD, UPPER BAZAR, Ranchi, JHARKHAND-834001
 Address(R) : 0, BANSIDHAR ADUKIA ROAD, UPPER BAZAR, Ranchi, JHARKHAND-834001

Permanent Account No : ADLPK6392F Date of Birth : 12/11/1971
 Sex : Male
 Status : Individual Resident Status : Resident
 Previous year : 2019-2020 Assessment Year : 2020-2021
 Ward/Circle : ITO-WARD(3)-RANGE(2)-RAN CHI Return : ORIGINAL
 Nature of Business or Profession : RETAIL SALE OF OTHER PRODUCTS N.E.C - 09028

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from Salary	0	0
Income from House Property	-68406	0
Income From Business or Profession	1069454	1001048
Income from Capital Gains	0	0
Income from Other Sources	20715	20715
Gross Total Income		1021763
Less : Deduction under Chapter VIA		150159
Total Income		871604
Rounding off u/s 288A		871600
Income Taxable at Normal Rate		871600
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	86820	
Total Tax		86820
Add : Health and Education Cess		3473
Total		90293
Add : Interest		
u/s 234B	9020	
9020[10M]+0[0M]		
u/s 234C	4556	
(405+1218+2031+902)	13576	
Less : Tax Deposited u/s 140A		103869
Amount Payable		0
Tax Rounded Off u/s 288 B		0

UMASHANKAR KEJRIWAL

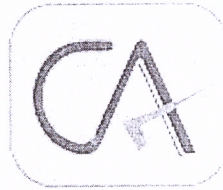
Proprietor

PAN : ADLPK6392F

Tax Audit Report

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

Financial Year	:	2019-2020
Assessment Year	:	2020-2021
Date of Audit Report	:	30/12/2020



NAYAK AGARWAL & COMPANY
PANKAJ AGARWAL
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 **UMASHANKAR KEJRIWAL, 0, BANSIDHAR ADUKIA ROAD, UPPER BAZAR, Ranchi, JHARKHAND-834001, PAN - ADLPK6392F**
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 0, BANSIDHAR ADUKIA ROAD, UPPER BAZAR, Ranchi, JHARKHAND-834001 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 : 30/12/2020

For **NAYAK AGARWAL & COMPANY**
(Chartered Accountants)
Reg.No. 0013647N



Membership No. : 404629
Firm PAN : AAJFN3286G
UDIN : 20404629AAAAAY8075

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	UMASHANKAR KEJRIWAL		
2	Address	0, BANSIDHAR ADUKIA ROAD, UPPER BAZAR, Ranchi, JHARKHAND-834001		
3	Permanent Account Number (PAN)	ADLPK6392F		
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	No		
	S.No.	Nature of Registration	State	Registration Number
5	Status	Individual		
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
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	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028	
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.				No
	Books Prescribed				
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
	PURCHASE REGISTER	UPPER BAZAR	NEAR SEWA SADAN	RANCHI	JHARKHAND
	SALES REGISTER	UPPER BAZAR	NEAR SEWA SADAN	RANCHI	JHARKHAND
	CASH BOOK	UPPER BAZAR	NEAR SEWA SADAN	RANCHI	JHARKHAND
	BANK BOOK	UPPER BAZAR	NEAR SEWA SADAN	RANCHI	JHARKHAND
	JOURNAL	UPPER BAZAR	NEAR SEWA SADAN	RANCHI	JHARKHAND
					PinCode
					834001
					834001
					834001
					834001
					834001



	LEDGER	UPPER BAZAR	NEAR SEWA SADAN	RANCHI	JHARKHAND	834001
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
	PURCHASE REGISTER					
	SALES REGISTER					
	CASH BOOK					
	BANK BOOK					
	JOURNAL					
	LEDGER					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)					No
	S.No	Section				Amount
13a	Method of accounting employed in the previous year.					Mercantile system
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	S.No	Particulars	Increase in Profit(Rs.)		Decrease in Profit(Rs.)	
13d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)					No
13e	If answer to (d) above is in the Affirmative give details of such adjustments:					
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)	
13f	Disclosure as per ICDS					
	S.No	ICDS	Disclosure			
	1	ICDS I - Accounting Policies	ACCOUNTING POLICIES ADOPTED BY THE ASSESSEE IS BEING LISTED IN THE ANNEXURE ATTACHED SEPERATLY IN THE AUDIT REPORT			
	2	ICDS II - Valuation of Inventories	AT COST OR NRV WHICHEVER IS LOWER			
	3	ICDS III - Construction Contracts	ASSESSEE IS A TRADING CONCERN			
	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	THE ASSETS HAS BEEN RECOGNISED AT WRITTEN DOWN VALUE.THE DEPRECIATION CHARGED IS AS PER WRITTEN DOWN VALUE METHOD AND AS PER RATES PRESCRIBED BY INCOME TAX ACT.THE DETAILS OF SAME HAVE BEEN DISCLOSED IN CLAUSE 18 OF FORM 3CD			
	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.				At cost or net relisable 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	
16	Amounts not credited to the profit and loss account, being:-					
16a	The items falling within the scope section 28					
	S.No	Description				Amount



S.No	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law		
S.No	Particulars	Amount in Rs.

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	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	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	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.									



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		
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)(vii), if yes, please furnish the details of the same						NA	
	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.						NA	
	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 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 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	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.)	Date of receipt

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.)	Date of payment

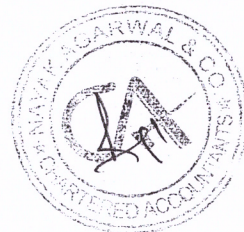
Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification 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 received 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.										NA
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.										NA
	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)										Yes
	S.No	Section							Amount		
	1	8011A							402		
	2	80C							150000		
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				NA
	S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of Payment

35a	In the case of a trading concern, give quantitative details of principal items of goods traded							
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

35bA	Raw Materials:										
	S.No	Item Name	Unit	Opening Stock	Purchases during the 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					NA
	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.					NA
	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	120665543			120462607	
	b	Gross Profit/Turnover	4584954	120665543	3.8	3589140	120462607
	c	Net Profit/Turnover	1093922	120665543	0.91	1091488	120462607
	d	Stock In Trade/Turnover	36904	120665543	0.03	45796	120462607



e	Material Consumed/Finished Goods Produced	0	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 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 : 30/12/2020
Place : RANCHI

For NAYAK AGARWAL & COMPANY
(Chartered Accountants)
Reg No. :0013647N

PANKAJ AGARWAL

(Partner)
Membership No : 404629
Firm PAN :AAJFN3286G
UDIN : 20404629AAAAAY8075

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	scooty	15/06/2019	15/06/2019	60709.00	0	0	0	60709
	Total (Machinery and plant 15%)			60709	0	0	0	60709
	Total of Addition			60709	0	0	0	60709

Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount
1	scorpio	13/06/2019	271060.00
	Total of Machinery and plant 15%		271060
	Total of Deduction		271060



KEJRIWAL TRADERS
PROP. UMA SHANKAR KEJRIWAL
UPPER BAZAR, RANCHI
PAN: ADLPK6392F

BALANCE SHEET AS ON 31ST MARCH, 2020

<u>CAPITAL & LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
CAPITAL A/C.:			
Opening Bal.	47,87,354.27	FIXED ASSETS	
Add: Income During the Year	10,93,921.50	Flat	29,86,000.00
Add: Gas Subsidy	2,049.97	Property Purchased Value	3,20,000.00
Less: Tuition Fees	(78,060.00)		
Less: Housing Loan Interest	(68,406.00)	Motorecycle	17,220.98
Less: Life Insurance Premium	(54,161.00)	Less: Depreciation	(2,583.15)
Less: Drawings	(4,85,926.00)		14,637.83
Closing Balance	<u>51,96,772.74</u>	Scooty	
		Addition	60,709.00
		Less: Depreciation	(9,106.35)
			51,602.65
SECURED LOANS			
BOB Housing Loan A/c-000480	20,14,336.50	Car	1,40,941.69
BOB Tata AC Loan A/c-0584	2,42,083.00	Less: Depreciation	(21,141.25)
ICICI Bank Ltd A/c No.4201	10,00,564.00		1,19,800.44
Baja Finserv	18,11,487.00	Bolero Pickup	4,26,891.29
Tata Capital Fin. Services Ltd.	18,06,831.00	Less: Depreciation	(64,033.69)
Indiabulls Consumer Finance	18,31,567.00		3,62,857.60
IDFC First Bank	<u>27,21,812.84</u>	Tata Ace	4,40,370.76
	1,14,28,681.34	Less: dep	(66,055.61)
			3,74,315.15
UNSECURED LOANS			
Uma Shankar Kejriwal HUF	5,17,027.00	Furniture & Fixture	3,20,650.65
		Less: dep	(32,065.07)
			2,88,585.58
CURRENT LIABILITIES			
Other Payables	98,952.00	INVESTMENT	
Audit Fees Payables	<u>17,700.00</u>	As Per Annexure A	4,57,687.22
	1,16,652.00		
		CURRENT ASSETS	
		Stock	36,903.70
		Sundry Debtors	14,96,649.53
		Loan & Advances	13,86,856.50
		Security Deposit (R.S. Food)	60,00,000.00
			89,20,409.73
		CASH AND BANK BALANCES	
		Vijaya Bank A/c No. 000356	50,616.93
		Union Bank of India A/c No.1875	2,84,452.86
		Bank of Baroda A/c No.5100	29,94,320.39
		Syndicate Bank A/c No.4317	5,445.95
		Cash & Other Bal.	28,400.75
			33,63,236.88
	<u>1,72,59,133.08</u>		<u>1,72,59,133.08</u>

As Per Our Even Date :

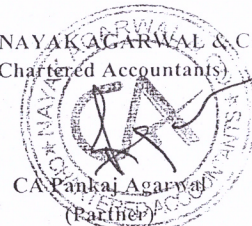
Date :-30.12.2020

Place :-Ranchi

FOR KEJRIWAL TRADERS

UMASHANKAR KEJRIWAL
(PROPRIETOR)

FOR NAYAK AGARWAL & CO.
(Chartered Accountants)



Mem. No. 404629

UDIN: 20404629AAAAAY8075

KEJRIWAL TRADERS
PROP: UMA SHANKAR KEJRIWAL
UPPER BAZAR, RANCHI
PAN: ADLPK6392F

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

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To, Opening Stock	45,795.83	By, Sales/Receipts	12,06,65,543.18
To, Purchases	11,60,71,697.20	By, Closing Stock	36,903.70
To, Gross Profit	45,84,953.85		
	12,07,02,446.88		12,07,02,446.88
To, Accounting Charges	30,000.00	By, Gross Profit	45,84,953.85
To, Audit Fees	17,700.00	By, Interest on Gold Bond	187.95
To, Bank Charges	4,18,619.49	By, Interest on KVP	11,246.00
To, Depreciation	1,94,985.12	By, Saving Bank Interest	159.28
To, Discount Allowed	1,09,216.41	By, Interest on F.D.	491.00
To, Fooding & Lodging	1,18,200.00	By, Interest on PPF (Children)	1,800.00
To, Interest	8,07,033.85	By, Interest on PPF	1,953.00
To, News Paper & Periodicals	6,100.00	By, Interest on NSC	8,548.00
To, Postage & Courier	2,630.00	By, Round Off	83.29
To, Power & Fuel Charges	2,85,130.00		
To, Repair & Maintenance	1,53,210.00		
To, Salary to Staff	10,57,403.00		
To, Staff Welfare Exp.	1,07,680.00		
To, Telephone Expense	19,200.00		
To, Travelling & Conv. Exp.	76,340.00		
To, Vehicle Insurance	31,632.00		
To, General Expenses	80,421.00		
To, Net Profit	10,93,921.50		
	46,09,422.37		46,09,422.37

As Per Our Even Date :

Date :- 30.12.2020

Place :-Ranchi

FOR KEJRIWAL TRADERS

UMASHANKAR KEJRIWAL
(PROPRIETOR)

FOR NAYAK AGARWAL & CO.
(Chartered Accountants)



Mem. No. 404629

UDIN: 20404629AAAAAY8075

INVESTMENT A/C
Annexure A

Particulers	Amount	Amount
Gold Bond		27,800.00
Uninon Corp. Fund-MF-15.05.18		1,00,000.00
Max Newyork		51,587.22
HDFC Standard life		1,35,000.00
NSC purchased	51,917.00	
Add: Interest	<u>8,548.00</u>	60,465.00
PPF A/c-350 (Umashankar Kejriwal)	21,322.00	
Addtion during the Year	10,000.00	
Add: Interest	<u>1,953.00</u>	33,275.00
PPF A/C-464 (Ankush Kejriwal)	11,384.00	
Addtion during the Year	12,000.00	
Add: Interest	<u>1,396.00</u>	24,780.00
PPF A/c-465 (Anchal Kejriwal)	11,384.00	
Addtion during the Year	12,000.00	
Add: Interest	<u>1,396.00</u>	24,780.00
		<u><u>4,57,687.22</u></u>