


Acknowledgement Number:271183051190923

Date of filing : 19-Sep-2023

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year
[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)			2023-24
PAN	ADVFS8745E		
Name	SAI HOMES		
Address	302,302, SAI KRIPA APARTMENT, RANIBAGAN, BARIATU , RANCHI,RANCHI , 35-Jharkhand, 91- INDIA, 834009		
Status	Firm (other than LLP)	Form Number	ITR-4
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	271183051190923
<b>Taxable Income and Tax Details</b>	Current Year business loss, if any	1	0
	Total Income	2	19,80,280
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	6,17,847
	Interest and Fee Payable	6	45,624
	Total tax, interest and Fee payable	7	6,63,471
	Taxes Paid	8	6,68,880
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 5,410
<b>Accreted Income and Tax Detail</b>	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return submitted electronically on <u>19-Sep-2023 13:48:11</u> from IP address <u>223.190.106.64</u> and verified by <u>DHRUV KUMAR SHARMA</u> having PAN <u>BARPS6449F</u> o n <u>19-Sep-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____generated through mode _____			
System Generated Barcode/QR Code	 <b>ADVFS8745E042711830511909236587fa74080fb839fa074c2b7247b83a4da04128</b>		
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>			

### SAI HOMES

ADD: FLAT NO 302, SAI KRIPA APARTMENT RANIBAGAN BARIATU RANCHI, JHARKHAND, PIN-834009

#### BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>PARTNERS' CAPITAL A/C</b> (As per schedule 'A')	2,167,494.91	<b>CURRENT ASSETS &amp; LOANS &amp; ADVANCES</b>	22,640,375.99
		<b>a) CURRENT ASSETS</b>	
		SUNDRY DEBTORS	21160801.00
		CASH IN HAND	7356.00
		CASH AT BANK	1472218.99
<b>UNSECURED LOANS</b>	64,556.00		
SHUBH LAXMI CONSTRUCTION (4492F)	64556.00		
		<b>b) LOAN &amp; ADVANCES</b>	-
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	20,408,325.08		
AUDIT FEE PAYBLE	8260.00		
ADVANCE FROM PARTY	19935000.00		
GST	17195.08		
SALARY PAYBLE	67000.00		
SUNDRY CREDITORS	376100.00		
TDS PAYBLE	4770.00		
	<b>22,640,375.99</b>		<b>22,640,375.99</b>

NOTE: NOTES ON ACCOUNT AS PER SCHEDULE 'B'

IN TERMS OF OUR SEPRATE REPORT ON EVEN DATE

FOR VSRP & CO.

CHARTERED ACCOUNTANTS

FRN:017571S

DHRUV  
KUMAR  
SHARMA

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DHRUV KUMAR  
SHARMA  
Date: 2023.09.19  
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PLACE : RANCHI  
DATE : 25/08/2023  
UDIN:



  
(HARIS ZAHIR)  
PARTNER  
M. NO. : 421567

### SAI HOMES

ADD: FLAT NO 302, SAI KRIPA APARTMENT RANIBAGAN BARIATU RANCHI, JHARKHAND, PIN-834009  
TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO OPENING WIP	-	BY GROSS RECEIPT	8,919,534.00
TO MATERIAL AND OTHER EXPENSES	4,334,083.00		
TO SUBCONTRACTING EXPENSES	477,000.00		
TO SITE EXPENSE	102,600.00		
TO GROSS PROFIT C/D	4,005,851.00		
	8,919,534.00		8,919,534.00
TO AUDIT FEE	8,260.00	BY GROSS PROFIT B/D	4,005,851.00
TO BANK CHARGES	278.21		
TO ELECTRICITY CHARGES	6,970.00		
TO PARTNER'S SALARY	1,800,000.00		
TO OFFICE EXPENSES	30,065.00		
TO SALARY	180,000.00		
TO NET PROFIT TRANSFERRED TO CAPITAL A/C	1,980,277.79		
	4005851.00		4005851.00


NOTE: NOTES ON ACCOUNT AS PER SCHEDULE 'B'

IN TERMS OF OUR SEPRATE REPORT ON EVEN DATE  
FOR VSRP & CO.  
CHARTERED ACCOUNTANTS  
FRN:017571S

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KUMAR  
SHARMA  
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SHARMA  
Date: 2023.09.19  
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PLACE : RANCHI  
DATE : 25/08/2023



  
(HARIS ZAHIR)  
PARTNER  
M. NO. : 421567

SAI HOMES PAN ADVFS8745E  
ADD: FLAT NO 302 SAI KRIPA APARTMENT RANIBAGAN BARIATU RANCHI JHARKHAND, PIN 834009

**SCHEDULE A' PARTNERS' CAPITAL ACCOUNT**

PARTICULARS	SHARE	OPENING BALANCE AS ON 01/04/2022	ADDITION				DRAWINGS	TOTAL	CLOSING BALANCE AS ON 31/03/2023
			INTRODUCTION	REMUNERATION	PROFIT	INTEREST			
DHRUV KUMAR SHARMA	40%	400,503.25	-	600,000.00	792,111.12	-	661,960.00	1,792,614.37	1,130,654.37
ROSHAN KUMAR	40%	561,503.25	-	600,000.00	792,111.12	-	1,357,601.00	1,953,614.37	596,013.37
VIVEK RANJAN	20%	110,251.62	-	600,000.00	396,055.56	-	665,480.00	1,106,307.18	440,827.18
<b>TOTAL</b>		<b>1,072,258.12</b>	<b>-</b>	<b>1,800,000.00</b>	<b>1,980,277.79</b>	<b>-</b>	<b>2,685,041.00</b>	<b>4,852,535.91</b>	<b>2,167,494.91</b>

DHRUV  
KUMAR  
SHARMA

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V S R P & CO  
Chartered accountants  
#52 2<sup>nd</sup> floor A C Market  
G E L church complex  
Main road ranchi-01  
Jharkhand  
Phone: 0651-2332260  
Email: [vsrpcornc@gmail.com](mailto:vsrpcornc@gmail.com)



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**Schedule 'B'**  
**SAI HOMES**  
**Notes on Accounts**

1. The Management is responsible for the preparation of the aforesaid financial statements.
2. The Management 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.
3. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India.
4. We believe that the audit evidence, we have obtained appropriate to provide a basis for our audit opinion. Assessee has not adhered to the required of section 44A of the Income-tax Act, 1961 fully in regard with maintenance of Books of Accounts and Documents; Wherever external vouchers are not found, internal vouchers have been relied upon.
5. Where Documents and Records are not available and required to furnished in the statement of particulars 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; Assessee's certificate has been relied upon.
6. 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.
7. Cash in Hand have been taken as per cash books and as certified by the Management.
8. Bank Balances have been taken as per bank books and as certified by the Management and subject to their reconciliations.
9. Closing stock has been taken as certified by the Management.
10. Balance of Sundry Debtors, Sundry Creditors and Loan & Advances are subject to their confirmation.
11. As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained as the accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.



## 12. DISCLOSURE FOR ICDS

SL NO	ICDS	Disclosure
1	ICDS I-Accounting Policies	The assessee follows a mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis. The accounts have been prepared on the basis of historical cost convention in accordance with the generally accepted accounting policies.
2	ICDS II-Valuation of Inventories	Closing Stock is valued at cost (as certified by the management). The Formula used is Weighted average method.
3	ICDS III-Construction Contracts	Percentage of completion method is used as prescribed in AS-7
4	ICDS IV-Revenue Recognition	Revenue from sale of Goods is recognized when all the following conditions are satisfied.1. Significant Risks and reward of ownership have been transferred to the buyer.2. The amount of revenue can be measured reliably3. It is probable that the economic benefits associated with the transaction will flow to the enterprise. 4. The Cost incurred for the transaction to complete the transaction can be measured reliably.5. Revenues are measured at the fair value of consideration received or receivable.6. Percentage of completion method applied as per AS-7 to recognise revenue for construction contracts.
5	ICDS V-Tangible Fixed Assets	Disclosure required in relation to fixed assets has been reported in clause 18 of form 3CD.
6	ICDS VII-Governments Grants	NA
7	ICDS IX Borrowing Costs	During the year assessee has not required to capitalize any portion of borrowing cost in accordance with the accounting policy followed by assessee.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Contingent Liabilities and contingent assets have not been recognized.

For Shubh Laxmi Construction

DHRUV KUMAR SHARMA  
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Partner  
(D K Sharma)

For V S R P & CO  
Chartered Accountants  
FRN:017571S



  
CA Haris Zahir  
(Partner)  
M No: 421567

Name of Assessee	SAI HOMES		
Address	302,302,SAI KRIPA APARTMENT,RANIBAGAN,BARIATU,RANCHI,RANCHI,JHARKHAND,83400 9		
E-Mail	dhruv0912kumar@gmail.com		
Status	Firm	Assessment Year	2023-2024
Ward		Year Ended	31.3.2023
PAN	ADVFS8745E	Partnership Deed	11/01/2019
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Real estate activities on a fee or contract basis(07004)		
GSTIN No.	20ADVFS8745E1ZP		
Filing Status	Original		
Return Filed On	19/09/2023	Acknowledgement No.:	271183051190923
Last Year Return Filed On	18/09/2022	Acknowledgement No.:	504041211180922
Bank Name	IDBI Ltd, BARIATU RANCHI, A/C NO:1917102000004992 ,Type: Current ,IFSC: IBKL0001917		
Tele:	Mob:7488443054		

**Computation of Total Income**

<b>Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.1278167)</b>	<b>1980278</b>
Income u/s 44AD	1980278
<b>Gross Total Income</b>	<b>1980278</b>
<b>Total Income</b>	<b>1980278</b>
Round off u/s 288 A	<b>1980280</b>
Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.	

Tax Due @ 30%	594084
Health & Education Cess (HEC) @ 4.00%	23763
	617847
T.D.S./T.C.S	109970
	507877
Interest u/s 234 A/B/C	40624
Fee for default in furnishing return of income u/s 234F	5000
	553501
Round off u/s 288B	553500
Deposit u/s 140A	558910
Refundable (Round off u/s 288B)	5410

<b>Interest Charged</b>	<b>(Rs.)</b>	<b>T.D.S./ T.C.S. From</b>	<b>(Rs.)</b>
u/s 234A (2 Month)	10156	Non-Salary(as per Annexure)	109970
u/s 234B (6 Month)	25390		
u/s 234C	5078		
(0+0+0+5078)			

Interest calculated upto September,2023, Due Date for filing of Return July 31, 2023

Income Declared u/s 44 AD GROSS RECEIPT FROM BUILDING CONSTRUCTION

NAME OF ASSESSEE : SAI HOMES A.Y. 2023-2024 PAN : ADVFS8745E Code :6187G

Gross Receipts/Turnover (Other than ECS/Cheque/DD)	0.00
Gross Receipts/Turnover (ECS/Cheque/DD Mode)	8919534.00
<b>Gross Receipts/Turnover (Total)</b>	<b>8919534.00</b>
Book Profit	1980278.00 22.20 %
Deemed Profit(Other than ECS/Cheque/DD)	0.00 8.00 %
Deemed Profit(ECS/Cheque/DD Mode)	535172.04 6.00 %
<b>Net Profit Declared</b>	<b>1980278.00 22.20 %</b>

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:19 Sep 2023**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6910013	29/08/2023	00449	IDBI BANK LTD. NET BANKING	558910
<b>Total</b>					<b>558910</b>

**Interest Calculation u/s 234C**

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	0	15.00	0	0	0	3	0
2.	Second (Up to Sep)	0	45.00	0	0	0	3	0
3.	Third (Up to Dec)	0	75.00	0	0	0	3	0
4.	Fourth (Up to March)	507877*	100.00	507877	0	507800	1	5078
<b>Total</b>								<b>5078</b>

\*Including income declared u/s 44AD,44ADA [see section 211(1)(b)], Advance tax liable only in last installment.

=>Interest u/s 234C on capital gain income calculated from date of sale if you want to change calculation period from starting of the year then go to Setup->Miscellaneous->Calculation and untick the sl.no. 7 option.

**Interest Calculation u/s 234B**

Interest u/s 234C : 5078

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2023	507877	5078	0	0	0	10156	0
2	May-2023	507877	5078	0	0	0	15234	0
3	June-2023	507877	5078	0	0	0	20312	0
4	July-2023	507877	5078	0	0	0	25390	0
5	August-2023	507877	5078	10078	558910	35546	0	523364
6	September-2023	-15487	0	5078	0	0	5078	0
<b>Total</b>			<b>25390</b>	<b>15156</b>				

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	IDBI Ltd	BARIATU RANCHI	191710200000499	2	IBKL0001917	Current(Primary)

**GST Turnover Detail**

S.NO.	GSTIN	Turnover
1	20ADVFS8745E1ZP	7200000
<b>TOTAL</b>		<b>7200000</b>

Details of T.D.S. on Non-Salary(26 AS Import Date:19 Sep 2023)



NAME OF ASSESSEE : SAI HOMES A.Y. 2023-2024 PAN : ADVFS8745E Code :6187G

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	AMIX XXXA	DCDPR2309H	5498500	54985	54985
2	RANXXXX THAPA	ALUPT9265B	5498500	54985	54985
	<b>TOTAL</b>		<b>10997000</b>	<b>109970</b>	<b>109970</b>

**Head wise Summary on Income and TDS thereon**

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business		10997000	8919534	Gross Receipt/Turnover 44AD:8919534	109970
<b>Total</b>		<b>10997000</b>	<b>8919534</b>		<b>109970</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	3243377		
2	GST turnover	7200000		
3	Receipts from transfer of immovable property	10997000		
4	Sale of land or building	10997000		
	Business receipts		Total Gross Receipts/Turnover (44AD)	8919534
				<b>8919534</b>
				<b>8919534</b>

**Detail of assets and income given in return form**

**Balance Sheet**

Liabilities			Assets		
S.No	Particulars	Amount	S.No	Particulars	Amount
1.	Partner/Member capital	2167495	1	Fixed Assets	0
2.	Secured Loans	0	2.	Inventories	0
3.	Unsecured Loans	64556	3.	Sundry debtors	1225801
4.	Advances	0	4.	Balance with banks	1472219
5.	Sundry Creditors	473325	5.	Cash in hand	7356
6.	Other liabilities	0	6.	Loan and advances	0
			7.	Other Assets	0
	<b>Total</b>	<b>2705376</b>		<b>Total</b>	<b>2705376</b>

Signature  
(DHRUV KUMAR SHARMA)  
For SAI HOMES  
Date-19.09.2023

CompuTax : 6187G [SAI HOMES]