

F 2019-20.

FORM NO. 30B
[Sec rule 60(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 subrule (1) of rule 60:

1 We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of SAIYRASHI DEVELOPERS, NALANDY COLONY, BARIATI, RANCHI, JHARKHAND, 834009. AHHJSG681A.

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 Ranchi, and 0 branches.

3 (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

(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 account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the 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, real 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 31st 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. 30D.

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. 30D and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

S ^{No}	Qualification Type	Observations/Qualifications
Place	RANCHI	Name
Date	09/01/2021	Membership Number
		FRN (Firm Registration Number)
		Address



[Signature]
S. CHANDRAN KUMAR

N. K. D. & Co. RADHA GAURI, UBERER, BAZAR, RANCHI, JHARKHAND, 834001

FORM NO. WD

[See rule 6(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	SAVDCASH DEVELOPERS				
2	Address	NALANDA COLONY, BARIATU, RANCHI, JHARKHAND, 834009				
3	Permanent Account Number (PAN)	AHHPS6351A				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes				
5	Sl No	Type	Registration Number			
1	1	Goods and Services Tax - JHARKHAND	20ABHPS6351A1ZP			
2	2	Goods and Services Tax - BIHAR	10ABHPS6351A1ZQ			
6	Previous year from	01/04/2019 to 31/03/2020				
7	Assessment Year	2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
1	Sl No	Relevant clause of section 44AB under which the audit has been conducted				
1	1	Clause 44AB(a) Total sales (turnover) gross receipts of business exceeding specified limits				
9	a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB			No	
9	a	Section under which option exercised				
9	a	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?				
	Name				Profit Sharing Ratio (%)	
	GRISH CHANDRA PRASAD				33.33	
	ARUN KUMAR SINGH				33.33	
	ARUN KUMAR				33.33	
9	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				
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
					Remarks	
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).				
	Sector	Sub Sector		Code		
	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots		07003		
10	b	If there is any change in the nature of business or profession, the particulars of such change			No	
	Business	Sector	Sub Sector	Code		
	Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			No	
	Books prescribed					
11	b	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.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State and Pin Code	
	Cash Book	Nalanda Colony	Bariatu	Ranchi	JHARKH AND 834009	
	Journal	Nalanda Colony	Bariatu	Ranchi	JHARKH AND 834009	
	Ledger	Nalanda Colony	Bariatu	Ranchi	JHARKH AND 834009	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined					
	Cash Book					
	Journal					
	Ledger					



13 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (14AD, 14AE, 14AF, 400, 400B, 400BA, 400BB, Chapter XII-G, First Schedule or any other relevant section) No

Section Amount

14 Method of accounting employed in the previous year [Mercantile system]

14 a Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year No
 If answer to (a) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss [Increase in profit(Rs.)] [Decrease in profit(Rs.)]

14 b 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

14 c If answer to (b) above is in the affirmative, give details of such adjustments [Increase in profit(Rs.)] [Decrease in profit(Rs.)] [Net effect(Rs.)]

14 d Disclosure as per ICD [Disclosure]

14 a Method of valuation of closing stock employed in the previous year At Cost

14 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 No

Particulars [Increase in profit(Rs.)] [Decrease in profit(Rs.)]

15 Give the following particulars of the capital asset converted into stock-in-trade

(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
Nil			

16 Amounts not credited to the profit and loss account, being -

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount
Nil	

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
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 a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
	1	2					

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:-

Description of Block of Assets	Rate of Depreciation (in Percentage)	Opening WDV (A)	Adjustment to WDV as per 115BA	Adjustment written down value	Additions					Deductions (G)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
					Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	15%	6757	0	6757						0	1014	5743
Furnitures & Fittings @ 10%	10%	1412	0	1412							141	1271



Part Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under section 19		Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfill the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other regulations, circular, etc., issued in this behalf.
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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)]		Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(vi)		Amount	
	Name of fund	Sum received from employees	Date of payment	The actual amount paid to the concerned authorities

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.

Capital expenditure		Amount in Rs.
Particulars		
Personal expenditure		Amount in Rs.
Particulars		
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.
Particulars		
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.
Particulars		
Expenditure incurred at clubs being cost for club services and facilities used.		Amount in Rs.
Particulars		
Expenditure by way of penalty or fine for violation of any law for the time being in force		Amount in Rs.
Particulars		
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
Particulars		
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
Particulars		

(b) Amounts inadmissible under section 40(a):

(i) as payments to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the	Address Line 1	Address Line 2	City or Town or District	Pincode
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Name of the assessee
 Address of the assessee
 City
 State
 PIN Code

Account of the assessee
 Account No.
 Branch Name
 City

Particulars	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

20. (a) In respect of any sum referred to in clause (a), (c), (d), (e), (f) or (g) of section 43B the liability for which -
 20. (iA) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was -

Section	Description	Amount
Nil		

20. (iB) Paid during the previous year

Section	Nature of liability	Amount
Nil		

20. (iC) Not paid during the previous year

Section	Nature of liability	Amount
Nil		



26. (a) Was incurred in the previous year and was
 (b) For a liability from the date for furnishing the return of income of the previous year under section 139(1)
 Nature of liability: _____ Amount: _____

27. (a) Was incurred before the assessment date
 (b) For a liability from the date for furnishing the return of income of the previous year under section 139(1)
 Nature of liability: _____ Amount: _____

28. (a) Whether 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) (b) If yes, please furnish the following details:

Name of the person from whom shares available	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the 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

Name of the person from whom shares available	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares

30. (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? (b) If yes, please furnish the following details:

Sl No.	Nature of Income	Amount

31. (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? (b) If yes, please furnish the following details:

Sl No.	Nature of Income	Amount

32. Details of any amount borrowed on hand or any amount due thereon (including interest on the amount borrowed) No repaid other than through an account payee cheque. (Section 69D)

Name of the person from whom amount borrowed or repaid on hand	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

33. (a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92QE, has been made during the previous year. (b) If yes, please furnish the following details



Sl. No.	Under which clause of sub-section (1) of section 92GE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CH.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money			
Nil									
30(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.									
(b) If yes, please furnish the following details									
Sl. 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 which exceeds 30% of EBITDA as per (i) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)
Nil									
30(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, 2021)									
(b) If yes, please furnish the following details									
Sl. No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
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 -									
S. No.	Name of the lender or the depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) or the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
Nil									
31(b) 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 person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
Nil									
(Particulars at (a) and (b) 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)(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									



S.No.	Name of the Payer	(b) Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction/receipt	Amount of receipt	Date of receipt
Nil						

Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in respect of a single transaction or in respect of transactions relating to one event or occasion from 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.

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person 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.

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction/Payment	Amount of Payment	Date of Payment
Nil						

Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person 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.

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

Particulars at (b), (c), (d) and (e) need not be given in the case of receipt by or payment to a Government company, a public company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS and in case of persons referred to in Notification No. S.O. 2065(F) dated 3rd July, 2017.

Particulars of each repayment of loan or deposit or any specified advance 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	Permanent Account Number (if available with the assessee) of the payee	Amount of the loan/deposit/advance	Maximum amount repaid/repayments outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank account payee cheque or an account payee bank draft, whether the same was repaid by an account payee cheque or bank draft.
Nil							

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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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
Nil				



Form of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 200 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 lender or depositor or person from whom specified advance is received.	Address of the lender, or depositor or person from whom specified advance is received.	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received.	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.
Nil				

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed	Order U/S and Date	Remarks
Nil								

32 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. Not Applicable

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. No
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. No
If yes, please furnish details of the same

32 e 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

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) No

S.No	Section	Amount
Nil		

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

S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Total amount of tax on which tax was deducted	Amount of tax deducted	Amount of tax deducted or collected
Nil										



	Number (TAN)		nature specified in column (3)	to be deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)	collected on (8)	Net deposited to the credit of the Central Government out of (6) and (8)
1	RGHS04762C	194	Payments to contract tax	3002781	3002781	3002781	3002781	0	0
2	RGHS04762C	194	Fees for professional or technical services	35000	35000	35000	35000	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details.

S.No	Tax and collection Account Number (TAN)	Reduction of Type Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details transactions which are required to be reported.	If not, please furnish list of details transactions which are not reported.
1	RGHS04762C	26Q	31.07.2019	31.07.2019	Yes	
2	RGHS04762C	26Q	31.10.2019	31.10.2019	Yes	
3	RGHS04762C	26Q	31.01.2020	24.01.2020	Yes	
4	RGHS04762C	26Q	31.07.2020	30.07.2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details.

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A) 206C(7) is payable	Dates of payment
Nil			

35 a 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
Nil							

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

35 bA 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 products	*Percent- age of yield	Shortage of excess, if any
Nil										

35 bB 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
Nil								

35 bC 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
Nil								



36. In the case of a domestic company, details of tax on distributed profits under section 115-C in the following form -

S.No.	(a) Total amount of distributed profits	(b) Amount of tax as referred to in section 115-C(1A) (i)	(c) Amount of tax as referred to in section 115-C(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	(f) Date of payment
Nil						

37. Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (a) of clause (2) of section 2(11) viz. please furnish the following details -

S.No.	Amount received (in Rs.)	Date of receipt
Nil		

38. Whether any cost audit was carried out

Yes No **Not Applicable**

39. Whether any audit was conducted under the Central Excise Act, 1944

Yes No **Not Applicable**

40. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor

Yes No **Not Applicable**

41. Details of turnover, gross profit, etc. for the previous year and preceding previous year:

S.No.	Particulars	Previous Year	Preceding previous Year
a	Total turnover of the assessee	33100309	41857993
b	Gross profit / turnover	4963047 / 33100309 15.00%	6419873 / 41857993 15.31%
c	Net profit	57854 / 33100309 0.17%	1815565 / 41857993 4.33%
d	Turnover	33100309 / 33100309 100.00%	41857993 / 41857993 100.00%
e	Material consumed / finished goods produced	%	0.00%

42. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B? If yes, please furnish

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 all details/transactions which are required to be reported.	If not, please furnish list of the details/transactions which are not reported.
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.

S.No.	Whether report has been furnished by the assessee or its parent entity or an	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing report
Nil				



RECEIVED THE DIRECTOR GENERAL OF INLAND REVENUE
10/1/19



**M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009**

Balance Sheet as on 31st March, 2020

Liabilities		Amount (₹)	Properties		Amount (₹)
Shareholders' Funds			Fixed Assets		7,014.00
Reserves & Surplus		10,790,711.84	As per Schedule 'C'		
			Closing Work in Progress & Stock		
Current Liabilities & Provisions			Novar Enclave, Danapur, Patna	31,71,779.00	
S. Creditors (Schedule 'D')	17,64,829.00		Sai Indralaya Enclave, Patna	32,32,433.00	
Govt. Payable (Ranchi Site)	31,000.00		Sai Signature Square	1,09,01,451.00	
Amounts payable	12,000.00		Sun-Shine Enclave, Booter Bariatu	50,60,597.00	3,10,32,260.00
Salary Payable	40,000.00	18,47,829.00			
			Income Tax Refund due		3,31,951.00
			A.Y. 2020-21		
			Advance GST (Paina Site)		1,87,221.00
			Cash at Bank		
			Bank of India, Bariatu, Ranchi	1,85,649.19	
			Bank of Baroda, Patna	16,317.10	
			Bank of India, Patna	5,58,151.11	
			Less: Ch. Issued	19,003.00	5,39,148.11
			IOB, Bariatu		3,04,184.70
			Canara Bank		15,877.87
					10,61,176.97
			Cash in Hand		25,177.17
		3,26,44,800.14			3,26,44,800.14

As per our Audit report of even date


 For N.K.D. & Co.
Chartered Accountants
CA. Barang Kumar Gupta
Partner
Membership No. 431736

For M/s. Sai Vikash Developers

Place Ranchi
Date: 09/01/2021

sd/
Partner

M/S. SALVIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RAICHI - 824009

Profit & Loss Account for the year ended on 31st March, 2021

Dr	Particulars	Amount (₹)	Cr	Amount (₹)
	By Gross Profit b/d	6,00,000.00		49,65,047.00
	Traveling & Convey	10,210.00		2,76,053.00
	Telephone & Mobile Exp	18,250.00		24,745.00
	Electricity & Generator	36,250.00		
	Rent	60,000.00		
	Printing & Stationery	15,750.00		
	Repairs & Maintenance	25,440.00		
	Local Exp	50,000.00		
	Accounting Charges	84,000.00		
	Cost Paid	7,73,429.00		
	General Exp	61,230.00		
	Bank Charges	6,388.50		
	Audit fees	12,000.00		
	Depreciation	1,155.00		
	Profit before Salary & Interest to Partners c/d	35,21,722.50		
		52,65,845.00		52,65,845.00
	By Profit before Salary & Interest to Partners b/d	32,01,196.00		35,21,722.50
	Salary to Partners	2,60,672.00		
	Income Tax	18,049.00		
	Divisible Profit transferred to Partner's Capital A/c	39,805.50		
		35,21,722.50		35,21,722.50

As per our Audit report of even date
V.K.D. & CO.
 Chartered Accountants
 RAICHI
 Mr. Anil Kumar Gupta
 Partner
 Membership No. 431736

For M/s. Sal Vikash Developers

sd/
Partner

Place Raichur
 Date : 09/01/2021

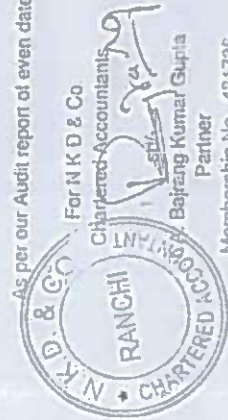
M S. SAI VIKASH DEVELOPERS
 NALANDA COLONY, BARIATU, RANCHI - 834003

Trading Account for the year ended on 31st March, 2020

Particulars	Amount (₹)				
	Raj Laxmi Vikash Enclave, Danapur, Patna	Mouar Enclave, Danapur, Patna	Sai Indralaya Enclave, Patna	Sai Signature Square	Sun Shine Enclave, Booty Bariatu Road, Total
By Value of Work completed	16,29,058.00	53,40,000.00	1,53,51,250.00		52,12,061.00
- Closing Work-in-Progress	31,71,779.00	39,32,433.00	1,89,61,451.00		57,45,283.00
	48,00,837.00	85,42,433.00	3,43,12,701.00		1,09,57,344.00

Particulars	Amount (₹)				
	Raj Laxmi Vikash Enclave, Danapur, Patna	Mouar Enclave, Danapur, Patna	Sai Indralaya Enclave, Patna	Sai Signature Square	Sun Shine Enclave, Booty Bariatu Road, Total
To Opening Work-in-Progress					2,43,63,113.00
- Materials	21,35,262.00	44,41,820.00	1,33,44,668.00		20,25,550.00
- Labour & Wages etc.	13,55,938.00	16,83,862.00	1,42,99,376.00		21,95,740.00
- Electricity, Power & Fuel	8,95,850.00	14,60,250.00	39,27,215.00		35,250.00
- Desinging/FERA etc	23,008.00	6,251.00	30,004.00		18,500.00
- Site Staff Salary	1,20,000.00	1,38,500.00	1,51,000.00		1,20,000.00
- Other Direct Exp / Site Exp	26,400.00	15,250.00	2,12,500.00		15,750.00
- Gross Profit c/d	2,44,359.00	7,96,500.00	23,02,688.00		16,21,500.00
	48,00,837.00	85,42,433.00	3,43,12,701.00		1,09,57,344.00

As per our Audit report of even date



For M.s. Sai Vikash Developers

Place: Ranchi
 Date: 09/01/2021

sd.
 Partner

Membership No. 431736

M/S. SAIYKASH DEVELOPERS
INALANDA COLONY, BARIATU, RANCHI - 834009

Schedule 'A' Showing Partner's Capital Account as on 31st March, 2020

Sl. No.	Name of Partner	Profit Sharing Ratio	Opening Balance	Addl Capital Introduced	Interest on Capital	Salary	Divisible Profit (Loss)	Total	Drawings	Closing Balance
1	Grish Chandra Prasad	1/3	70,85,646.33	5,00,000.00	6,49,918.00	86,691.00	13,269.00	85,32,736.33	3,00,000.00	82,32,736.33
2	Arun Kumar Singh	1/3	86,87,038.32	5,00,000.00	11,86,445.00	86,691.00	13,269.00	1,16,73,643.32	3,00,000.00	1,13,73,643.32
3	Arun Kumar	1/3	97,23,610.35	5,00,000.00	11,66,833.00	86,690.00	13,267.50	1,14,90,001.48	3,00,000.00	1,11,90,001.48
Total			2,66,03,295.64	15,00,000.00	32,03,196.00	2,60,672.00	39,805.50	3,16,96,971.14	9,00,000.00	3,07,96,971.14

As per our Audit report of even date



Place: Ranchi
 Date: 09/01/2021

For M/s. Saiy Kash Developers

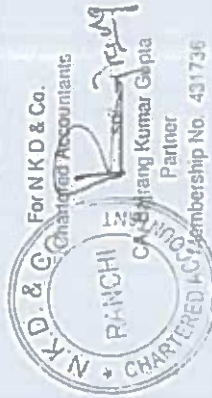
sd/-
 Partner

M.S. SALVIKASH DEVELOPERS
 NALANDA COLONY, BARIATU, RANCHI - 834009

Schedule - C: Showing Fixed Assets as on 31st March, 2020

Particulars	Rate	Opening WDV	Addition during the year		Total	Deletion	Total	Depreciated during the year		Closing WDV
			180 days or more	Less than 180 days				150 days or more	Less than 150 days	
Furniture Block	10%	₹ 1,412.00	₹ -	₹ -	₹ 1,412.00	₹ -	₹ -	₹ 141.00	₹ -	₹ 1,271.00
Machinery & Equipments Block	15%	5,690.00	-	-	5,690.00	-	-	854.00	-	4,836.00
Mixture Machine	15%	1,067.00	-	-	1,067.00	-	-	165.00	-	902.00
Vibrator Machine										
		₹ 8,169.00	₹ -	₹ -	₹ 8,169.00	₹ -	₹ -	₹ 1,155.00	₹ -	₹ 7,014.00

As per our Audit report of even date



Place: Ranchi
 Date: 03/01/2021

For M/s. Salvikash Developers

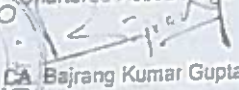
nd.
 Partner

M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009

Schedule - 'D' : Showing list of Sundry Creditors as on 31st March, 2020

Sl. No.	Name	Amount (₹)
1	Shree Rolex Agency	44,826.00
2	Ganesh Timber & Co	86,416.00
3	Singh Bncks	3,04,000.00
4	Vidya Raju	4,49,097.00
5	Umesh Kr Singh	5,43,511.00
6	Pihu Pari Eng. Works	34,457.00
7	Maa Sai Marble	25,510.00
8	Sonu Cement Store	74,142.00
9	Wages Payable	2,01,960.00
	Total	17,84,829.00

As per our Audit report of even date

For N K D & Co
Chartered Accountants

CA Bajrang Kumar Gupta
Partner
Membership No. 431736

For M/s. Sai Vikash Developers

Partner

M/S SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009

SCHEDULE - 'E'

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES
F.Y. 2019-20 : A.Y. 2020-21

1. The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
2. The concern generally follows mercantile system of accounting and recognizes significant items of Profit & Loss on accrual basis unless specifically stated otherwise.
3. Depreciation on fixed Assets has been charged on Written down Value Method at the rates as per I.T. Rules.
4. Advance from Flat Owner's is subject to confirmation.
5. Closing stock & Work in progress has been taken at cost as certified by the management.
6. Work completed is taken as sale as per percentage of completion / Advance received from Flat Owners.
7. Contingent liability provided for: NIL.



For N.K.D & Co.
Chartered Accountants

For M/s. Sai Vikash Developers

Place: Ranchi
Date: 09/01/2021

CA. Barang Kumar Gupta
Partner

Sd/-
Partner