

**Acknowledgement Number : 340522620130322**

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the **balance sheet** as on 31st March 2021 , and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	RAMESHWARAM INDUSTRIES
Address	3RD STREET, SHUKLA COLONY RANCHI, HINOO, RANCHI, Doranda H.O, Doranda, RANCHI, 35- Jharkhand, 91-India, Pincode - 834002
PAN	AAQFR3341H
Aadhaar Number of the assessee, if available	

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 **3RD STREET, SHUKLA COLONY RANCHI, HINOO, RANCHI, RANCHI, JHARKHAND-834002** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **nil**  
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** 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 31st March 2021 ; 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 the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The assessee has not classified the creditors under MSME and non MSME.

2	Proper stock records are not maintained by the assessee.	Proper day to day stock details have not been maintained.
3	Others	The assessee is responsible for the preparation of the aforesaid financial statement that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standard issued by the institute of Chartered Accountant of India . This responsibility includes the design , implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement , whether due to fraud or error. The assessee is also responsible for the preparation of the statement of particular required to be furnished under section 44AB of the Income Tax Act, 1961 annexed herewith in form No. 3CD read with Rule 6G(1)(b) ) of income Tax Rules 1962 that give true and correct particulars as per provisions of The Income Tax Act, 1961 read with Riles ,Notifications, circulars etc. that are to be included in the statement
4	Others	Our responsibility is to express an opinion on these financial statements base d on our audit. We have conducted this audit in accordance with the Standar ds on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement
5	Others	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6	Records produced for verification of payments through account payee cheque were not sufficient	The adequate records for these verifications has not been produced before us.

#### Accountant Details

Name	CA A K MISHRA
Membership Number	076038
FRN (Firm Registration Number)	0000980C
Address	ARJAN PLACE5 , MAIN ROADRANCHI , Ranchi G.P.O. , Ranchi sadar , RANCHI , 35- Jharkhand , 91-India , Pincode - 834001

Date of signing Tax Audit Report	12-Feb-2022
Place	Ranchi
Date	12-Feb-2022

This form has been digitally signed by ARUN KUMAR MISHRA having PAN ABEPM7424M from IP Address Ranchi on 13/03/2022 05:07:04 PM  
Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

## FORM 3CD [See rule 6 G(2)]

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

1. Name of the Assessee	RAMESHWARAM INDUSTRIES
2. Address of the Assessee	3RD STREET, SHUKLA COLONY RANCHI , HINOO, RANCHI , Doranda H.O , Doranda , RANCHI , 35- Jharkhand , 91-India , Pincode - 834002
3. Permanent Account Number (PAN)	AAQFR3341H
Aadhaar Number of the assessee, if available	
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

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 35- Jharkhand	20AAQFR3341H1ZD

5. Status	Firm
6. Previous year	01-Apr-2020 to 31-Mar-2021
7. Assessment year	2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

No

Section under which option exercised

## PART - B

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?

Sl. No.	Name	Profit Sharing Ratio (%)
1	DHANANJAY P. RAIPAT	16.66
2	PRASUN P. RAIPAT	16.66



1	CASH BOOK LEDGER AND JOURNAL IN COMPUTER, PETTY CASH BOOK AND WAGE SHEET IN MANUAL FORM	3RD STR EET, SHU KLA COLO NY RANC HI	HINOO, RANCHI	RANCHI	834002	91-India	35- Jharkhand
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(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK LEDGER AND JOURNAL IN COMPUTER, PETTY CASH BOOK AND WAGE SHEET IN MANUAL FORM

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? N  
o

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? N  
o

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? N  
o

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	THE ASSESSEE IS FOLLOWING MERCANTILE SYSTEM OF ACCOUNTING AND RECOGNISES SIGNIFICANT ITEM OF PROFIT AND LOSS ACCOUNT ON ACCRUAL BASIS. THE ACCOUNTS HAVE BEEN PREPARED ON THE BASIS OF HISTORICAL COST CONVENTION IN ACCORDANCE WITH THE GENERAL ACCEPTED ACCOUNTING PRINCIPLES AND FUNDAMENTAL ACCOUNTING ASSUMPTIONS
2	ICDS II-Valuation of Inventories	THE ASSESSEE IS ENGAGED IN THE BUSINESS OF TRADE OF SALE OF Concrete Pipe and prefabricated boundary wall and INVENTORY IS IN FORM OF VARIOUS SPARES INVENTORIES HAVE BEEN TAKEN, PHYSICALLY VERIFIED, VALUED AND CERTIFIED BY THE PARTNER. INVENTORIES HAVE BEEN MEASURED AT COST OR NET REALISABLE VALUE, WHICHEVER IS LOWER. COSTS HAVE BEEN ASCERTAINED FOLLOWING FIFO METHOD. THE VALUE OF INVENTORY IS RS 8260000/- AND APPLICABLE GST RATE ON INVENTORY IS 18%. THE ASSESSEE HAS FOLLOWED EXCLUSIVE METHOD OF ACCOUNTING SO FAR AS GST IS CONCERNED. THIS METHOD IS NOT CONSISTENT WITH THE METHOD PRESCRIBED UNDER SECTION 145A OF THE INCOME TAX ACT, 1961. HOWEVER, EFFECT ON PROFIT DUE TO THIS METHOD IS NIL.
3	ICDS III-Construction Contracts	NOT APPLICABLE
4	ICDS IV-Revenue Recognition	SALE OF RS 20240850.59 HAS BEEN RECOGNISED AS SALE REVENUE, AND IN THE CASE OF TRANSACTIONS INVOLVING SALE OF GOODS, TOTAL AMOUNT NOT RECOGNISED AS REVENUE DURING THE PREVIOUS YEAR DUE TO LACK OF REASONABLE CERTAINTY OF ITS ULTIMATE COLLECTION IS RS NIL.
5	ICDS V-Tangible Fixed Assets	DISCLOSURE REQUIRED IN RELATION TO FIXED ASSETS HAVE BEEN REPORTED IN CLAUSE 18 OF THIS FORM
6	ICDS VII-Government Grants	NO GOVERNMENT GRANT HAVE BEEN RECEIVED DURING THE YEAR
7	ICDS IX-Borrowing Costs	BORROWING COST THAT ARE ATTRIBUTABLE TO THE ACQUISITION OR CONSTRUCTION OF QUALIFYING ASSET ARE CAPITALISED AS PART OF THE COST OF SUCH ASSETS. DURING THE YEAR THE ASSESSEE IS NOT REQUIRED TO CAPITALISE ANY SUCH PORTION OF BORROWING COST IN ACCORDANCE WITH THE ACCOUNTING POLICIES FOLLOWED BY IT AS NO SUCH ASSET WAS ACQUIRED.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	THE ASSESSEE HAS NOT RECOGNISED ANY SUCH CONTINGENT LIABILITY OR PROVISION

14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market rate

(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:

N  
O

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

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

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of ..

Address Line 1    Address Line 2    City Or Town Or District    Zip Code / Pin Code    Country    State

Section 56 applicable ?

1

₹ 0

₹ 0

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Plant and Machinery @ 40%	40	₹ 14,278	₹ 0	₹ 0	₹ 14,278	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,711	₹ 8,567
2	Plant and Machinery @ 15%	15	₹ 1,03,23,919	₹ 0	₹ 0	₹ 1,03,23,919	₹ 49,905	₹ 49,905	₹ 0	₹ 0	₹ 15,53,093	₹ 88,20,731
3	Furnitures & Fittings @ 10%	10	₹ 43,862	₹ 0	₹ 0	₹ 43,862	₹ 0	₹ 0	₹ 0	₹ 0	₹ 4,386	₹ 39,476
4	Building @ 10%	10	₹ 4,76,021	₹ 0	₹ 0	₹ 4,76,021	₹ 0	₹ 0	₹ 0	₹ 0	₹ 47,602	₹ 4,28,419

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			



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)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1) (va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 3,288	15-May-2020	₹ 3,288	15-May-2020
2	Provident Fund	₹ 6,354	15-Jun-2020	₹ 6,354	15-Jun-2020
3	Provident Fund	₹ 7,015	15-Jul-2020	₹ 7,015	17-Aug-2020
4	Provident Fund	₹ 7,015	15-Aug-2020	₹ 7,015	17-Aug-2020
5	Provident Fund	₹ 6,846	15-Sep-2020	₹ 6,846	12-Sep-2020
6	Provident Fund	₹ 11,554	15-Oct-2020	₹ 11,554	17-Oct-2020
7	Provident Fund	₹ 11,322	15-Nov-2020	₹ 11,322	14-Nov-2020
8	Provident Fund	₹ 11,080	15-Dec-2020	₹ 11,080	14-Dec-2020
9	Provident Fund	₹ 10,780	15-Jan-2021	₹ 10,780	13-Jan-2021
10	Provident Fund	₹ 11,724	15-Feb-2021	₹ 11,724	11-Feb-2021
11	Provident Fund	₹ 11,435	15-Mar-2021	₹ 11,435	12-Mar-2021
12	Provident Fund	₹ 10,505	15-Apr-2021	₹ 10,505	15-Apr-2021

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

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
1	DONATION	₹ 15,001



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)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L/A/C	Amount admissible	Amount inadmissible	Remarks
	No records added					

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Y  
e  
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Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Y  
e  
s

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	CP RAIPAT	AAUPR7622K		PARTNER	SALARY	₹ 2,00,000
2	DP RAIPAT	AAUPR7625Q		PARTNER	SALARY	₹ 72,000
3	MT RAIPAT	AAUPR7623J		PARTNER	SALARY	₹ 72,000
4	PP RAIPAT	AAUPR7662R		PARTNER	SALARY	₹ 72,000
5	RT RAIPAT	ABSPR7418M		PARTNER	SALARY	₹ 72,000

6	PS GOSWAMI	ABCPG0238R	PARTNER	SALARY	₹ 72,000
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24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);



No records added

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)(viib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

B.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 ?

N  
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b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

N  
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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]

N  
o

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1

₹ 0

₹ 0

₹ 0



A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

N  
O

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

N  
O

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

N  
O

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up 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.
No records added									

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

Note: 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.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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

c. 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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount 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 draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added								

d. 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

e. 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment 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 during the previous year
No records added					

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

N  
o

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Y  
e  
s

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	RCHR02521 B	194C	LABOUR Payment	₹ 1,88,071	₹ 1,88,061	₹ 1,88,061	₹ 1,410	₹ 0	₹ 0	₹ 0
2	RCHR02521 B	194C	Advertisement	₹ 2,05,403	₹ 1,93,601	₹ 1,93,601	₹ 2,248	₹ 0	₹ 0	₹ 0
3	RCHR02521 B	194C	Site Maintenance	₹ 8,31,064	₹ 8,31,064	₹ 8,31,064	₹ 8,310	₹ 0	₹ 0	₹ 0
4	RCHR02521 B	194C	Repaid & Maintenance	₹ 6,36,289	₹ 78,800	₹ 78,800	₹ 591	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (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 details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	RCHR02521B	26Q	15-Jul-2021		No	Return not filled till date

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(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 ?

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

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 ?

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 as may be reported/identified by the auditor. ?

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:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	20240851			35497090		
(b)	Gross profit / Turnover	5851468	20240851	28.91	9819108	35497090	27.66
(c)	Net profit / Turnover	1045984	20240851	5.17	2338023	35497090	6.59
(d)	Stock-in-Trade / Turnover	11975800	20240851	59.17	5865931	35497090	16.53
(e)	Material consumed / Finished goods produced	0	0	0	0	0	0

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. 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	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

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

b. Please furnish the following details:



Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	CA A K MISHRA
Membership Number	076038
FRN (Firm Registration Number)	0000980C
Address	ARJAN PLACES, MAIN ROAD RANCHI, Ranchi G.P.O., Ranchi sadar, RANCHI, 35- Jharkhand, 91-India, Pincode - 834001
Place	Ranchi
Date	12-Feb-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%								
No records added								

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement; by whatever name called (4)	
Plant and Machinery @ 15%								
	1	03-Oct-2020	03-Oct-2020	₹ 10,169	₹ 0	₹ 0	₹ 0	₹ 10,169
	2	31-Oct-2020	31-Oct-2020	₹ 29,999	₹ 0	₹ 0	₹ 0	₹ 29,999
	3	16-Jan-2021	16-Jan-2021	₹ 9,737	₹ 0	₹ 0	₹ 0	₹ 9,737

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%								
No records added								

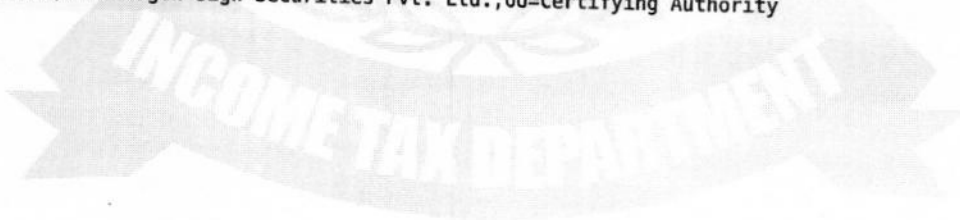
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%								
No records added								

**Deductions Details (From Point No.18)**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				

This form has been digitally signed by ARUN KUMAR MISHRA having PAN ABEP7424M from IP Address Ranchi on 13/03/2022 05:07:04 PM  
Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



**RAMESHWARAM INDUSTRIES**  
3rd Street, Shukla Colony, Hinoo Ranchi

Balance Sheet For The Year Ended 31st March 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Partners Capital Account</u> (As per schedule No.10)	19,616,261.91	<u>FIXED ASSETS</u> (As per Schedule No.11)	10,749,537.96
<u>SECURED LOANS</u> As per schedule No.12	4,026,160.58	<u>INVESTMENT</u>	1,618,910.21
<u>UNSECURED LOANS</u> As per schedule No.13	2,782,781.95	<u>CURRENT ASSETS</u> Closing Stock	8,260,000.00
<u>CURRENT LIABILITIES</u> Sundry Creditors (As per Schedule No.14)	9,602,625.71	Sundry Debtors	8,973,206.12
<u>PROVISIONS</u> Provision for Income tax Provision For audit Fees	610,000.00 34,928.00	<u>LOANS &amp; ADVANCES</u> (As per Schedule No.15)	6,372,188.42
		<u>OTHER CURRENT ASSETS</u> TDS 16-17	4,876.00
		Unclaimed Itc	10,804.66
		Advance Tax	400,000.00
		Refund FY 15-16	39,823.00
		Refund FY 19-20	701.00
		GST Receivable	29,659.00
		TDS 20-21	108,060.00
		<u>CASH &amp; BANK BALANCES</u> Cash In Hand	71,397.01
		Cash at Bank	33,594.77
	<b>36,672,758.15</b>		<b>36,672,758.15</b>

NOTES ON ACCOUNT AS PER SCHEDULES  
IN TERMS OF OUR REPORT ON EVEN DATE

*[Signature]*  
RAMESHWARAM INDUSTRIES  
PARTNER

PLACE: RANCHI  
DATE: *[Signature]*



UDIN:

FOR V. ROHATGI & CO.  
CHARTERED ACCOUNTANTS  
FRN:000980C

*[Signature]*  
CA PAK MISHRA  
PARTNER  
M. NO: 076038

RAMESHWARAM INDUSTRIES					
3rd Street, Shukla Colony, Hinoo Ranchi					
Profit & Loss Account For The Year Ended 31st March 2021					
Particulars	Sch	Amount (Rs.)	Particulars	Sch	Amount (Rs.)
To Opening Stock	4	5,865,931.11	By Revenue From Operation	1	20,240,850.59
To Purchase	5	12,695,167.14	By Closing Stock	3	8,260,000.00
To Direct Expenses	6	772,472.63			
To Employee Benefit	7	3,315,811.67			
To Gross Profit b/d		5,851,468.04			
		28,500,850.59			28,500,850.59
To Duties & Taxes	8	90,128.21	By Gross Profit C/d		5,851,468.04
To Other Indirect Expenses	9	3,272,095.50	By Other Income	2	78,656.84
To Depreciation		1,610,792.00	Sale of shares and mutual fund- 25818697.44		
To Net Profit		1,045,984.32	Less: Purchase of shares and mutual fund- 25729922.29		88,875.15
		6,019,000.03			6,019,000.03
To Interest on Income Tax			By Net Profit		1,045,984.32
To Provision for income tax		610,000.00			
To Profit Transferred to capital A/c		435,984.32			
Chandrakant Raipat		72,664.05			
Dhananjay Raipat		72,664.05			
Prasun Raipat		72,664.05			
Mihir Raipat		72,664.05			
Rushikesh Raipat		72,664.05			
Partho sarathi Goswami		72,664.05			
		1,045,984.32			1,045,984.32

NOTES ON ACCOUNT AS PER SCHEDULES  
IN TERMS OF OUR REPORT OF EVEN DATE

RAMESHWARAM INDUSTRIES  
PARTNER

PLACE: RANCHI

DATE: 14/4/22

FOR V. ROHATGI & CO.  
CHARTERED ACCOUNTANTS  
FRN:000980C



UDIN:

C. AK MISHRA  
PARTNER  
M. NO: 076038

# RAMESHWARAM INDUSTRIES

## SCHEDULE FORMING PART OF THE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

1	<u>Revenue From Operations</u>	
	a) <u>Sales/Gross receipts of business</u>	
	Sale of Goods (GST)	20,240,850.59
	Sale Of Services	
	b) <u>Other operating revenues</u>	
	Transportation	-
		20,240,850.59
2	<u>Other Income</u>	
	Income From Share	
	Dividend	-
	Discount	10,964.00
	PMRPY	8,724.00
	Interest Income	50,344.00
	<u>Covid 19 Relief</u>	387.00
	Covid 19 Ele. Bill Rebate	6,654.84
	Tem Loan	1,583.00
		78,656.84
3	<u>Closing Stock</u>	
	Raw Material	
	Work in Progress	8,260,000.00
	Finished Goods	
		8,260,000.00
4	<u>Opening Stock</u>	
	Raw Material	
	Work in Progress	
	Finished Goods	5,865,931.11
		5,865,931.11
5	<u>Purchases</u>	
	Purchase From Unregistered Dealer	843,419.10
	Purchase with GST	11,851,748.04
	Misc Purchases	
		12,695,167.14
6	<u>Direct Expenses</u>	
	Diesel & Lubricant	390,600.00
	Direct Input Petty	188,071.53
	Direct Input	42,800.00
	Factory Running Expenses	25,172.13
	Testing	4,000.00
	Electricity	121,828.97
		772,472.63
7	<u>Employee Benefit</u>	
	Salaries & Allowances	2,371,569.98
	Bonus	133,575.00
	Staff Welfare	664,911.69
	Administrative charges (PF)	6,022.00
	Provident Fund Employers contribution	139,733.00
		3,315,811.67

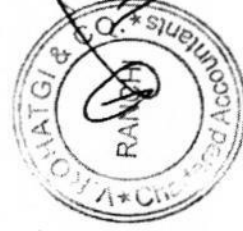


8	<u>Duties &amp; Taxes</u>	
	Penalty PF	
	GST Late Fees	500.00
	Rate & Taxes	7,600.00
	IT Paid	8,486.21
	Vehicle Tax	19,742.00
		53,800.00
		90,128.21
9	<u>Other Indirect Expenses</u>	
	Advertisement	205,403.00
	Bank Charges	144,675.33
	Bank Interest - Term Loan	511,872.51
	Carriage & Cartage	11,235.00
	Consultancy Charges	12,000.00
	Donation	15,001.00
	Discount Allowed	7,009.24
	Fuel	300.00
	ITC Laps	5,880.42
	Insurance	183,952.00
	Salary to Partner	560,000.00
	Telephone	20,242.85
	Printing & Stationary	34,800.00
	Repairs & Maintenance	636,288.88
	Rent	6,500.00
	Round Of	39.64
	Royalty	7,087.50
	Site Maintenance	831,061.13
	Travelling Exp.	32,590.00
	Web Side Development	6,597.00
	General Expenses	4,160.00
	Audit Fees	35,400.00
		3,272,095.50



**RAMESHWARAM INDUSTRIES**  
**PARTNERS CAPITAL**  
**SCHEDULE-10**

Name	Balance as on 01.04.2020	Inv. During The Year	Interest	Profit during The Year	Add: Income Tax provision written off	Drawings	Balance As On 31.03.2021
Chandrakant Raipat	3,184,320.87			72,664.05		-	3,256,984.92
Dhananjay Raipat	3,361,899.78	-	-	72,664.05		-	3,434,563.83
Prasun Raipat	3,005,843.57			72,664.05		-	3,078,507.62
Mihir Raipat	3,209,404.46			72,664.05		-	3,282,068.51
Rushikesh Raipat	3,209,404.50			72,664.05		-	3,282,068.55
Partho Sarathi Goswami	3,209,404.41			72,664.05		-	3,282,068.46
	19,180,277.59	-	-	435,984.32			19,616,261.91





**RAMESHWARAM INDUSTRIES****SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31.03.2021**

<b>12 Secured Loan</b>		<b>Amount (Rs.)</b>
BOI Breza 491060510000224		234,128.48
BOI Hydra 491072310000065		404,142.20
BOI Hyva 491072310000072		1,558,376.50
UBI Truck 380306170000027		716,826.40
ICICI Bank Eicher LVRNI00040705323		1,112,687.00
<b>Total</b>		<b>4,026,160.58</b>
<b>13 Unsecured Loan</b>		<b>Amount (Rs.)</b>
Rameshwaram Projects		1,277,296.95
Rameshwaram Properties		1,505,485.00
		2,782,781.95
<b>14 Current Liabilities &amp; Provisions</b>		<b>Amount (Rs.)</b>
Advance from Customer		5,469,066.38
Creditors for Material		2,631,103.77
Salary Payable (Partner)		500.00
Salary Payable		34,440.15
Statutory Liabilities		21,952.00
Duties & Taxes		89,463.41
Advance against Working		1,356,100.00
<b>Total</b>		<b>9,602,625.71</b>
<b>15 Loans and Advances</b>		<b>Amount (Rs.)</b>
Advance Agt Land Purchase		2,672,549.32
Advance To Partner		18,333.00
Advance for Expenses		229,627.64
Punit Phase 2		248,000.88
Hotel Green Horizon		200,050.00
Nandi Sachit Mishra		25,000.00
Adharshila Concrete Products Pvt.Ltd		2,293,614.58
Hindustan Industries		672,752.00
Rameshwaram Green		12,261.00
Others		-
<b>Total</b>		<b>6,372,188.42</b>



**FIXED ASSETS**

Particulars	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AIR CONDITIONER	15%	26,693.00	0.00	0.00	0.00	26,693.00	4,004.00	22,689.00
BATTERY	15%	20,844.00	0.00	0.00	0.00	20,844.00	3,127.00	17,717.00
COMPUTER	40%	14,278.00	0.00	0.00	0.00	14,278.00	5,711.00	8,567.00
HUME PIPE	15%	1,56,341.00	0.00	0.00	0.00	1,56,341.00	23,451.00	1,32,890.00
TESTING MACHINE								
MACHINERY AND PLANT	15%	68,52,134.00	0.00	0.00	0.00	68,52,134.00	10,27,820.00	58,24,314.00
MOBILE	15%	48,617.00	10,169.00	39,736.00	0.00	98,522.00	11,798.00	86,724.00
MOULDS & ZIGS	15%	5,94,121.00	0.00	0.00	0.00	5,94,121.00	89,118.00	5,05,003.00
FURNITURE & FIXTURES	10%	43,862.00	0.00	0.00	0.00	43,862.00	4,386.00	39,476.00
BUILDING & CONSTRUCTION VEHICLES	10%	4,76,021.00	0.00	0.00	0.00	4,76,021.00	47,602.00	4,28,419.00
CAR	15%	5,57,227.00	0.00	0.00	0.00	5,57,227.00	83,584.00	4,73,643.00
TRUCK	15%	20,67,942.00	0.00	0.00	0.00	20,67,942.00	3,10,191.00	17,57,751.00
<b>Total</b>		<b>1,08,58,080.00</b>	<b>10,169.00</b>	<b>39,736.00</b>	<b>0.00</b>	<b>1,09,07,985.00</b>	<b>16,10,792.00</b>	<b>92,97,193.00</b>

