

**M/S R S CONSTRUCTION
AMRENDER KUMAR
Proprietor
PAN : AFSPK1755K**

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

Financial Year : 2019-2020
Assessment Year : 2020-2021
Date of Audit Report : 06/01/2021



**A.K.SINGHANIA & CO
CA ARJUN KUMAR SINGHANIA
Chartered Accountants**

Amrender Kumar

FORM NO. 3CB

[See rule 6G (1)(b)]

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

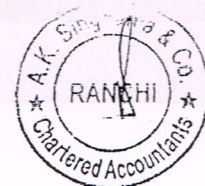
1. We have examined the balance sheet as on 31 March 2020, and the profit and loss account for the period beginning from 01 April 2019 to ending on 31 March 2020, attached herewith, of R S CONSTRUCTION, 0, NEAR ST. M G SCHOOL, WEST MORABADI, RANCHI, JHARKHAND-834001, PAN - AFSPK1755K
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at 0, NEAR ST. M G SCHOOL, WEST MORABADI, RANCHI, JHARKHAND-834001 and NIL branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any :
(b) Subject to above,--
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:
 - (i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31 March 2020 and
 - (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : RANCHI
Date : 06/01/2021

Amrinder Kumar

For A.K.SINGHANIA & CO
(Chartered Accountants)
Reg No. 010991C
Amrinder Kumar
CA ARJUN KUMAR SINGHANIA
(Partner)
Membership No. : 400978
Firm PAN : AAUFA9982D
UDIN : 21400978AAAADX7555



FORM NO. 3CD

[See rule 6G (2)]

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

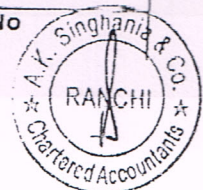
PART-A

1	Name of the assessee	AMRENDER KUMAR		
2	Address	0, NEAR ST. M G SCHOOL, WEST MORABADI, RANCHI, JHARKHAND-834001		
3	Permanent Account Number (PAN)	AFSPK1755K		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes		
	S.No.	Nature of Registration	State	Registration Number
	1	Goods and Service Tax	JHARKHAND	20AFSPK1755K1ZA
5	Status	Individual		
6	Previous year from	01 April 2019 to 31 March 2020		
7	Assessment Year	2020-2021		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	NO		

PART-B

9a	If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
	S.No.	Name			Profit Sharing Ratio(%)
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.				
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio
					Remarks
0a	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)				
	S.No.	Sector	Sub Sector	Code	
	1	REAL ESTATE AND RENTING SERVICES	Developing and sub dividing real estate into lots	07003	
0	If there is any change in the nature of business or profession, the particulars of such change.				
	S.No	Business	Sector	Sub Sector	Code
1a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				No
	Books Prescribed				
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.)				
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State
	Cash Book, Ledger, Journal, Expenses Vouchers, etc	West Morabadi	Harmu Housing Colony	Ranchi	JHARKHAND
					PinCode
					834001
	List of books of account and nature of relevant documents examined.				
	Books Examined				
	Cash Book, Ledger, Journal, Expenses Vouchers, etc				
	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if				No

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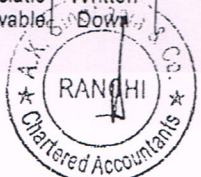


yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

S.No	Section	Amount
13a	Method of accounting employed in the previous year.	Mercantile system
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
	S.No	Particulars
		Increase in Profit(Rs.)
		Decrease in Profit(Rs.)
13d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No
13e	if answer to (d) above is in the Affirmative give details of such adjustments:	
	S.No	Particulars
		Increase in Profit(Rs.)
		Decrease in Profit(Rs.)
		Net Effect (Rs.)
13f	Disclosure as per ICDS	
	S.No	ICDS
	1	ICDS I - Accounting Policies
		DISCLOSURE
		THERE IS NO CHANGE IN ACCOUNTING POLICY COMPARED TO PRECEEDING FINANCIAL YEAR
	2	ICDS II - Valuation of Inventories
		INVENTORIES ARE VALUED AT LOWER OF COST OR NRV
	3	ICDS IV - Revenue Recognition
		ASSESEE HAS RECOGNISED ITS INCOME ON ACCURAL BASIS
	4	ICDS V - Tangible Fixed Assets
		ASSETS ARE VALUED AT COST LESS DEPRICIATION WHICH IS CALCULATED ON WDV BASIS
14a	Method of valuation of closing stock employed in the previous year.	COST OR NRV WHICH EVER IS LOWER.
14b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No
	S.No	Particulars
		Increase in Profit(Rs.)
		Decrease in Profit(Rs.)
15	Give the following particulars of the capital assets converted into stock in trade:-	
	S.No	(a) Description of capital asset
		(b) Date of acquisition
		(c) Cost of acquisition
		(d) Amount at which the asset is converted into stock-in-trade
16	Amounts not credited to the profit and loss account, being:-	
16a	The items falling within the scope section 28	
	S.No	Description
		Amount
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	
	S.No	Description
		Amount
16c	Escalation claims accepted during the previous year	
	S.No	Description
		Amount
16d	Any other item of income	
	S.No	Description
		Amount
16e	Capital receipt, if any.	
	S.No	Description
		Amount
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:	
	S.No	Details of Property
		Address Line 1
		Address Line 2
		City/Town
		State
		PinCode
		Consideration received or accrued
		Value adopted or assessed or assessable
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 :-	

Description of Block of	Rate of Depreci	Opening WDV	Adjustment to WDV	Adjusted WDV	Additions					Deductio ns	Depreciatio n Allowable	Written Down
					Purchas e Value	MOD VAT	Change in Rate of	Subsidy/ Grant	Total of Purchases			

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Assets/Classes of Assets	Rate of Depreciation (In Percent age)	U/s 115BAA	Exchange	Value at the end of the year
Furniture and fittings 10%	10	178390.59	0	178390.59
Machinery and plant 15%	15	1294554.22	0	1294554.22
Machinery and plant 40%	40	37476	0	37476

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:			
S.No	Section	Amount Debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines	

20a	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)]			
S.No	Description	Amount		

20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date

20c	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				
S.No	Particulars	Amount in Rs.		
Personal Expenditure				
S.No	Particulars	Amount in Rs.		
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party				
S.No	Particulars	Amount in Rs.		
Expenditure incurred at clubs being entrance fees and subscriptions				
S.No	Particulars	Amount in Rs.		
Expenditure incurred at clubs being cost for club services and facilities used				
S.No	Particulars	Amount in Rs.		
Expenditure by way of penalty or fine for violation of any law for the time being in force				
S.No	Particulars	Amount in Rs.		
Expenditure by way of any other penalty or fine not covered above				
S.No	Particulars	Amount in Rs.		
Expenditure incurred for any purpose which is an offence or which is prohibited by law				
S.No	Particulars	Amount in Rs.		

21b Amounts inadmissible under section 40(a):-

(i) As payment to non-resident referred to in sub-clause(i)

(A) Details of payment on which tax is not deducted									
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted
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(ii) As payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted									
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	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.

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode	Amount of tax Deducted	Amount of tax Deposited
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(iii) Fringe benefit tax under sub-clause (ic)	0
(iv) Wealth tax under sub-clause (iia)	0
(v) Royalty, license fee, service fee etc. under sub-clause (iib)	0
(vi) Salary payable outside India/to a non resident without TDS etc. under sub clause (iii)	
(vii) Payment to PF/Other fund etc. under sub-clause (iv)	0
(viii) Tax paid by employer for perquisites under sub-clause (v)	0

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks
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21d Disallowance/ deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes				
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee

(B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes				
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee

21e Provision for payment of gratuity not allowable under section 40A(7)		
21f Any sum paid by the assessee as an employer not allowable under section 40A(9)		
21g Particulars of any liability of a contingent nature		
S.No	Nature of Liability	Amount in Rs.

21h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.		
S.No	Nature of Liability	Amount in Rs.

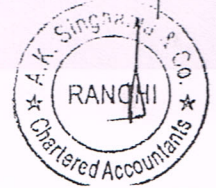
Amounts inadmissible under the proviso to section 36(1)(iii).					
Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006					
3 Particulars of payments made to persons specified under section 40A(2)(b)					
S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made

4 Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.			
S.No	Section	Description	Amount

5 Any amount of profit chargeable to tax under section 41 and computation thereof.					
S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any

(i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-			
26(i)A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:			
26(i)A(a) Paid during the previous year			
S.No	Section	Nature of Liability	Amount
26(i)A(b) No Paid during the previous year			
S.No	Section	Nature of Liability	Amount

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26(i)B	was incurred in the previous year and was		
26(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
S.No	Section	Nature of Liability	Amount
26(i)(B)(b)	Not paid on or before the aforesaid date		
S.No	Section	Nature of Liability	Amount
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)		No	
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts		No
	CENVAT	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	CENAVT Availed		
	CENVAT Utilized		
	Closing/Outstanding Balance		
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-		
S.No	Type	Particulars	Amount
			Prior period to which it Relates
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same		No
S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received
			CIN of the Company
			No. of Shares
			Amount of Consideration Paid
			Fair Market Value of Shares
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib), if yes, please furnish the details of the same.		No
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares
			Amount of consideration
			Fair Market Value of Shares

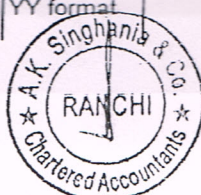
29A	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56		No
S.No	Nature of Income	Amount	

29B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		No
S.No	Nature of Income	Amount	

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]											No
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

30A	(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year							No
S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be	If yes, whether the excess money has been repatriated	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money in DD/MM/YY YY format		

Amir Singh



	made?		repatriated to India as per the provisions of sub-section (2) of section 92CE	within the prescribed time	
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30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
	S N o	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B
					Assessment Year	Amount	Assessment Year	Amount

Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This clause is applicable from 31st March, 2021.)			NIL
Sno	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement.	

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year									
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	
31b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year									
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft			

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST					
	SNo	Name of the Payer	Address of the Payer		Permanent Account Number (if	Amount of receipt (in Rs.)
		<i>Amandeep Kumar</i>				



					available with the assessee) of the Payer
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31(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST						
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST				
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

31c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -							
S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

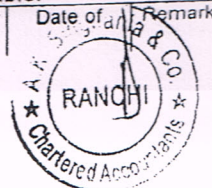
31d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

31e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				
S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)

32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.								Date of assessment	Remarks
S.No	Assessment	Nature of	All Losses/	Withdrawal of	Amount as	Amount as	Order Under		

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Year	loss/allowance	Allowances not allowed u/s 115BAA	additional depreciation due to opting sec 115BAA	Returned	assessed	section	order				
32b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.							NA			
32c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.							No			
	If Yes, Please furnish the details of the same										
32d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same							No			
	If Yes, Please furnish the details of the same										
32e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.							No			
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)							Yes			
	S.No	Section					Amount				
	1	80C						0			
34a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:										No
	S.No	TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details										No
	S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.					
34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No
	S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable			Amount			Dates of Payment		
35a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any			
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products										
	35bA	Raw Materials:									
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any

Amarendra Kumar



35bB Finished Products:								
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35bC By Products:								
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-							
S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of Payment	

36A (a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2			No
S.No	Amount Received	Date of Receipt	

37	Whether any cost audit was carried out if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38	Whether any audit was conducted under the Central Excise Act, 1944 if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor	NA
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services. if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor	NA

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee		13978500			11984000	
b	Gross Profit/Turnover	0	13978500	0	0	11984000	0
c	Net Profit/Turnover	1379610	13978500	9.87	1271650	11984000	10.61
d	Stock In Trade/Turnover	20410900	13978500	146.02	20530400	11984000	171.32
e	Material Consumed/Finished Goods Produced	0	0	0	0	0	0

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)							
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings							
S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received)	Date of demand raised/refund received	Amount	Remark	

42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B							No
S.No	Income Tax Department Reporting - Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are requested to be reported.	If not please furnish list of the details/transactions which are not reported	

Amarendra Kumar



43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286				No
	S.No	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2021)				
	NIL				

Date : 06/01/2021
Place : RANCHI

For A.K.SINGHANIA & CO
(Chartered Accountants)
Reg No. :010991C

Arjun Kumar Singhania

CA ARJUN KUMAR
SINGHANIA
(Partner)

Membership No : 400978
Firm PAN : AAUFA9982D
UDIN :
21400978AAAADX7555

Addition Details (From Point No. 18)							
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of			Total Amount
				Amount	MODVAT	Exchange Rate Change	

Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount

Arjun Kumar



R S CONSTRUCTION
NEAR ST. M.G.SCHOOL, WEST MORABADI
RANCHI

BALANCE SHEET AS ON 31.03.2020

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL ACCOUNT</u>		<u>FIXED ASSETS</u>	
Opening Balance	4,058,227.00	(As Per Schedule 1)	1,804,371.40
Add : Net Profit	1,379,610.00	FDR Including Interest	907,379.65
	<u>5,437,837.00</u>	Mutual Fund	
Less:LIP/Drawings/TDS	464,732.63		
	<u>4,973,104.37</u>	<u>CURRENT ASSETS</u>	
		Closing Stock	20,410,900.00
<u>SECURED LOANS</u>		Loans & Advances	2,751,318.20
OD limit CBI	1,503,525.23	Cash in Hand	688,578.54
United Bank OD	4,458,591.45	TDS (2019-20)	40,246.00
United Bank OD	4,662,327.25		
<u>CURRENT LIABILITIES</u>			
Advance from Customers	10,993,445.49		
Audit Fees Payable	11,800.00		
Salary Payable	-		
	<u>26,602,793.79</u>		<u>26,602,793.79</u>

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR M/S A. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS
FRN : 010991C

CA ARJUN KUMAR SINGHANIA
PARTNER
M.NO.400978



PLACE : RANCHI.
DATED: 06.01.2021

UDIN : 21400978AAAABW6785

Arjun Kumar

R S CONSTRUCTION
NEAR ST. M.G.SCHOOL, WEST MORABADI
RANCHI

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Stock	20,530,400.00	By Sales	13,978,500.00
" Land Purchase & Dev Expenses	8,703,500.00	" Closing Stock	20,410,900.00
" Site Expenses	1,649,722.00	" FDR Interest	83,028.24
" Salary	502,400.00	" Misc Interest & Receipts	3,242.00
" Bank Charges	50,403.61		
" Bank Interest	1,173,910.00		
" Depreciation	227,012.00		
" General Expenses	107,462.63		
" Telephone Expenses	13,430.00		
" Repairs & Maintenance	26,830.00		
" Printing & Stationery	18,730.00		
" Travelling Expenses	80,460.00		
" Audit Fees	11,800.00		
To Net Profit	<u>1,379,610.00</u>		
	<u><u>34,475,670.24</u></u>		<u><u>34,475,670.24</u></u>

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR M/S A. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS
FRN :010991C

Arjun Kumar Singhania

CA ARJUN KUMAR SINGHANIA
PARTNER
M.NO.400978



PLACE : RANCHI.
DATED: 06.01.2021

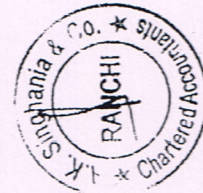
UDIN : 21400978AAAABW6785

Arjun Kumar Singhania

SCHEDULE 1 :- DETAILS OF ASSETS AND DEPRECIATION AS ON 31.03.2019

Sl. No.	PARTICULARS (NAME OF ASSETS)	OPENING BALANCE [WDV]	ADDITION		DATE	GROSS BALANCE	DEP. %	DEPRECIATION	CLOSING ACTUAL COST/WDV
			MORE THAN 180 DAYS	LESS THAN 180 DAYS					
1	Furniture & Fixtures	178,390.00	-	-		178,390.00	10%	17,839.00	160,551.00
2	Office Building	520,963.00	-	-		520,963.00	0%	-	520,963.00
3	Office Equipments	6,540.00	-	-		6,540.00	15%	981.00	5,559.00
4	Air Conditioner	25,099.60	-	-		25,099.60	15%	3,765.00	21,334.60
5	Car Rhino	151,043.10	-	-		151,043.10	15%	22,656.00	128,387.10
6	Inventor & Battery	8,991.70	-	-		8,991.70	15%	1,349.00	7,642.70
7	Tata Safari	1,016,393.00	-	-		1,016,393.00	15%	152,459.00	863,934.00
8	Computer	37,476.00	-	-		37,476.00	40%	14,990.00	22,486.00
9	CC TV Camera	86,487.00	-	-		86,487.00	15%	12,973.00	73,514.00
	TOTAL	2,031,383.40	-	-		2,031,383.40	-	227,012.00	1,804,371.40

Amender Kumar



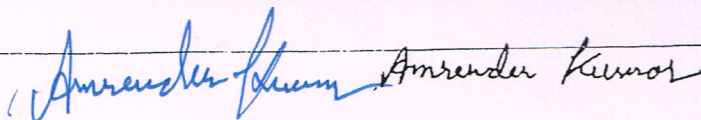
INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment Year
2020-21[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AFSPK1755K		
Name	AMRENDER KUMAR		
Address	0, , NEAR ST. M G SCHOOL, WEST MORABADI, RANCHI, JHARKHAND, 834001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	329430011310321

Current Year business loss, if any	1	0	
	Total Income	1335790	
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1335790
	Net tax payable	4	221766
Taxable Income and Tax details	Interest and Fee Payable	5	50017
	Total tax, interest and Fee payable	6	271783
	Taxes Paid	7	271783
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	9	0	
	Dividend Tax Payable	10	0
	Interest Payable	11	0
	Total Dividend tax and interest payable	12	0
	Taxes Paid	13	0
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (11-12)	14	0
	Accreted Income as per section 115TD	15	0
	Additional Tax payable u/s 115TD	16	0
	Interest payable u/s 115TE	17	0
	Additional Tax and interest payable	18	0
	Tax and interest paid	19	0
(+)Tax Payable /(-)Refundable (17-18)		0	

Income Tax Return submitted electronically on 31-03-2021 18:08:49 from IP address 103.117.202.157 and verified byAMRENDER KUMARhaving PAN AFSPK1755K on 31-03-2021 18:08:49 from IP address 103.117.202.157 using

Digital Signature Certificate (DSC).

DSC details: 51119853CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : AMRENDER KUMAR
 Father's Name : KAUSHAL KISHORE SINGH
 Address(O) : R S CONSTRUCTION, 0, NEAR ST. M G SCHOOL, WEST MORABADI, RANCHI,
 JHARKHAND-834001
 Address(R) : 0, NEAR ST. M G SCHOOL, WEST MORABADI, RANCHI, JHARKHAND-834001

Permanent Account No : AFSPK1755K Date of Birth : 10/11/1968
 Sex : Male Resident Status : Resident
 Status : Individual Assessment Year : 2020-2021
 Previous year : 2019-2020 Return : ORIGINAL
 Ward/Circle : ITO-WARD(1)-RANGE(1)-RAN CHI
 Nature of Business or Profession : DEVELOPING AND SUB DIVIDING REAL ESTATE INTO LOTS - 07003

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	84000	84000
Income From Business or Profession	1296581	1296581
Income from Capital Gains	0	0
Income from Other Sources	105264	105264
Gross Total Income		1485845
Less : Deduction under Chapter VIA		150056
Total Income		1335789
Rounding off u/s 288A		1335790
Income Taxable at Normal Rate		1335790
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	213237	
Total Tax		213237
Add : Health and Education Cess		8529
Total		221766
Less : TDS/TCS		40246
Assessed Tax		181520
Add : Interest And Fee		50017
u/s 234A	9075	
9075[5M]+		
u/s 234B	21780	
21780[12M]+0[0M]		
u/s 234C	9162	
(816+2448+4083+1815)		
Fee u/s 234F	10000	
		231537
Less : Tax Deposited u/s 140A		0
Amount Payable		0
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Income From House Property	84000	84000
LetOut Property		
Tenant:FAMILY		
WEST MORABADI RANCHI 834001		

Amrender Kumar
Amrender Kumar

Less: Deduction u/s 24
 Statutory Deduction of 30%
 Property Income From WEST MORABADI
 RANCHI 834001

36000
 84000

Total of House Property

84000

Income from Business & Profession Details

1296581

BUS-1
 Net Profit As Per P&L A/c 1296581
 Add: Items Inadmissible/for Separate Consideration 227012
 Depreciation Separately Considered 227012
 Sub Total 1523593
 Less: Items Admissible/for Separate Consideration 227012
 Depreciation Allowed as Per IT Act 227012
 Total of Business & Profession 1296581

Income From Other Sources

105264

Interest on Bank Savings SB INTEREST 56
 Interest on Bank FDR 1. FDR INTEREST 83028
 Other Income MISC RECEIPTS 22180
 Total Income 105264
 Total of Other Sources 105264

Deductions Under Chapter VIA

150056

Description	Gross Amount	Deductible Amount
u/s 80C In Respect of Investments LIC & OTHERS 150000	150000	150000
u/s 80TTA (Interest on deposit in saving account)	56	56

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
CENTRAL BANK OF INDIA	RCHC00107C	194A	OS-Income From Other Source	83028	8306
Total				83028	8306
UNITED BANK OF INDIA	RCHU00017D	194N	NA-Not applicable (only in case TDS is deducted u	515000	31940
Total				515000	31940

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-	0013283	31/03/2021	31963	231537

Return Filing Due Date : 31/10/2020
 Due Date Extended upto : 15/11/2020
 Return Filing Section : 139(4)
 Notification No. : Press Release 2019
Amarendra Kumar Amarendra Kumar

Tax Payer Counterfoil



PAN

Received from : AMRXXXXR KUMAR

Payment Status :

Rs :

SBI Ref No. : IK0BBLPLN6

(In words) : Two Lakhs And Thirty One Thousand And Five Hundred And Thirty Seven Rupees Only

BSR Code	Tender date	Challan No
0013283	310321	31963

Drawn On :

CIN : 0013283
Date of challan : 31-03-2021

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : OTHER THAN
COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX
[300]

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

For the assessment year : 2020-21

Amarendra Kumar
Amarendra Kumar