

RS CONSTRUCTION

AMRENDER KUMAR

Proprietor

PAN : AFSPK1755K

Tax Audit Report

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

Financial Year : 2020-2021
Assessment Year : 2021-2022
Date of Audit Report : 11/01/2022



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 2021**, and the profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**, 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 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 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 : 11/01/2022

Amrendra Kumar

For **A.K.SINGHANIA & CO**
(Chartered Accountants)
Reg No. :0010991C

Arjun Kumar Singhania
CA ARJUN KUMAR SINGHANIA
(Partner)

Membership No. : 400978
Firm PAN : AAUFA9982D
UDIN : 22400978ACPLLL4993



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 2020 to 31 March 2021		
7	Assessment Year	2021-2022		
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/115BAC/115BAD?	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
10a	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)				
	S.No.	Sector	Sub Sector	Code	
	1	REAL ESTATE AND RENTING SERVICES	Developing and sub dividing real estate into lots	07003	
10b	If there is any change in the nature of business or profession, the particulars of such change.				
	S.No	Business	Sector	Sub Sector	Code
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				No
	Books Prescribed				
11b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)				
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State
	Cash Book, Ledger, Journal, Expenses Vouchers, etc	West Morabadi	Harmu Housing Colony	Ranchi	JHARKHAND
					Pin Code
					834001
11c	List of books of account and nature of relevant documents examined.				
	Books Examined				
	Cash Book, Ledger, Journal, Expenses Vouchers, etc				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	S.No	Section	Amount		
13a	Method of accounting employed in the previous year.				Mercantile system
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				No
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				

Amrender Kumar



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)												
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.)										
13f	Disclosure as per ICDS												
S.No	ICDS	Disclosure											
1	ICDS I - Accounting Policies	THERE IS NO CHANGE IN ACCOUNTING POLICY COMPARED TO PRECEDING 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 ACCRUAL 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.		3-Lower of Cost or Market rate										
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 ,Goods and Service 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	Pin Code	Consideration received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ?				
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 Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/115BAD	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
						Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases			
Furniture and fittings 10%	10	160551.53	0	0	160551.53	0	0	0	0	0	0	16055.15	144496.38
Machinery and plant 15%	15	1100371.4	0	0	1100371.4	0	0	0	0	0	0	165055.71	935315.69
Machinery and plant 40%	40	22485.6	0	0	22485.6	0	0	0	0	0	0	8994.24	13491.36
*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											

Arun Kumar



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
21a	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	Pin code	
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
	S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted
	(ii) As payment referred to in sub-clause(ia)										
	(A) Details of payment on which tax is not deducted										
	S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	

	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section(1) of section 139.											
	S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited
	(iii) Fringe benefit tax under sub-clause (ic) 0											
	(iv) Wealth tax under sub-clause (iia) 0											
	(v) Royalty, license fee, service fee etc. under sub-clause (iib) 0											
	(vi) Salary payable outside India/to a non-resident without TDS etc. under sub-clause (iii)											
	S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code			
	(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					

Amarendra Kumar



21d	Disallowance/ deemed income under section 40A(3):						Yes
	(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:						
	S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number 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	Aadhaar Number 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						Amount in Rs.
	S.No	Nature of Liability					
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.						Amount in Rs.
	S.No	Nature of Liability					
21i	Amounts inadmissible under the proviso to section 36(1)(iii).						
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006						
23	Particulars of payments made to persons specified under section 40A(2)(b)						
	S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.						Amount
	S.No	Section	Description				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						
	S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any	
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-					
	26(i)A	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:					
	26(i)A(a)	Paid during the previous year					Amount
	S.No	Section	Nature of Liability				
	26(i)A(b)	No Paid during the previous year					Amount
	S.No	Section	Nature of Liability				
	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)					Amount
	S.No	Section	Nature of Liability				
	26(i)B(b)	Not paid on or before the aforesaid date					Amount
	S.No	Section	Nature of Liability				
	(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 / Input Tax Credit (ITC) in 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	

Amarendra Kumar



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 made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money in DD/MM/YYYY format

30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
	S.No	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B

Amarinder Kumar



Assessment Year	Amount	Assessment Year	Amount

30c	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)			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	Aadhaar Number 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 any time 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	Aadhaar Number 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	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

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

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	Aadhaar 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	Aadhaar Number (if available with the assessee) of the Payer	Amount of		

Amit Kumar



				Number (if available with the assessee) of the Payer	available with the assessee) of the Payer	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	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time 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	Aadhaar Number 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	Aadhaar Number of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft

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

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

S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	All Losses/ Allowances not allowed u/s 115BAA/115BAC/115BAD	Withdrawal of additional depreciation due to opting sec 115BAC/115BAD	Amount as assessed	Order Under section and Date of order	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

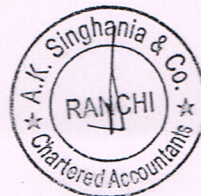
32b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. NA

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

Amandeep Kumar



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								150000	
	2	80D								25000	
	3	80TTA								89	
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
	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		

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				

Ameender Singh



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

Arun Kumar Singhania



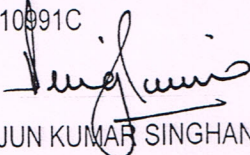
R S CONSTRUCTION
NEAR ST. M.G.SCHOOL, WEST MORABADI
RANCHI

BALANCE SHEET AS ON 31.03.2021

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL ACCOUNT</u>		<u>FIXED ASSETS</u>	
Opening Balance	49,73,104.37	(As Per Schedule 1)	16,14,267.40
Add : Net Profit	13,97,140.00	FDR Including Interest	9,80,825.65
Add: Introduced	1,85,131.00		
	<u>65,55,375.37</u>	Mutual Fund	
Less: LIP/Drawings/TDS	5,98,583.27		
	<u>59,56,792.10</u>	<u>CURRENT ASSETS</u>	
		Closing Stock	1,97,55,900.00
<u>SECURED LOANS</u>		Loans & Advances	41,90,444.00
OD limit CBI	17,48,825.19	Cash in Hand	2,04,558.88
United Bank OD	45,47,210.00	TDS (2020-21)	5,957.00
United Bank OD	47,25,362.35		
<u>CURRENT LIABILITIES</u>			
Advance from Customers	97,50,163.29		
Audit Fees Payable	23,600.00		
Salary Payable	-		
	<u>2,67,51,952.93</u>		<u>2,67,51,952.93</u>

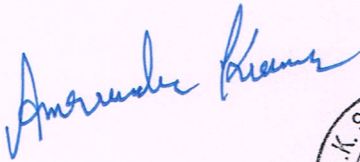
IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR M/S A. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS
FRN :010091C


CA ARJUN KUMAR SINGHANIA
PARTNER
M.NO.400978

PLACE : RANCHI.
DATED: 11.01.2022

UDIN : 22400978ACPLLL4993





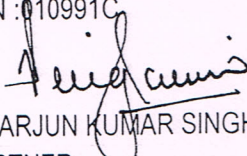
R S CONSTRUCTION
NEAR ST. M.G.SCHOOL, WEST MORABADI
RANCHI

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Stock	2,04,10,900.00	By Sales	1,84,62,000.00
" Land Purchase & Dev Expenses	1,35,00,000.00	" Closing Stock	1,97,55,900.00
" Site Expenses	14,35,262.00	" FDR Interest	79,403.00
" Salary	5,02,400.00	" Misc Interest & Receipts	301.00
" Bank Charges	13,608.34		
" Bank Interest	6,32,427.00		
" Depreciation	1,90,104.00		
" General Expenses	41,352.66		
" Telephone Expenses	33,620.00		
" Repairs & Maintenance	27,370.00		
" Printing & Stationery	18,920.00		
" Travelling Expenses	82,700.00		
" Audit Fees	11,800.00		
To Net Profit	13,97,140.00		
	<u>3,82,97,604.00</u>		<u>3,82,97,604.00</u>

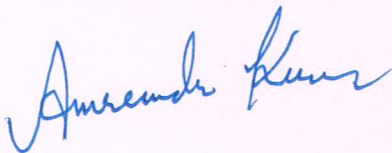
IN TERM OF OUR AUDIT REPORT OF EVEN DATE

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


CA ARJUN KUMAR SINGHANIA
PARTNER
M.NO.400978

PLACE : RANCHI.
DATED: 11.01.2022

UDIN : 22400978ACPLLL4993

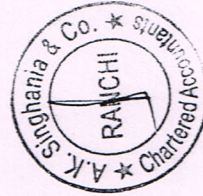




SCHEDULE 1 : - DETAILS OF ASSETS AND DEPRECIATION AS ON 31.03.2021

Sl. No.	PARTICUALRS (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	1,60,551.00	-	-		1,60,551.00	10%	16,055.00	1,44,496.00
2	Office Building	5,20,963.00	-	-	-	5,20,963.00	0%	-	5,20,963.00
3	Office Equipments	5,559.00	-	-	-	5,559.00	15%	834.00	4,725.00
4	Air Conditioner	21,334.60	-	-	-	21,334.60	15%	3,200.00	18,134.60
5	Car Rhino	1,28,387.10	-	-	-	1,28,387.10	15%	19,258.00	1,09,129.10
6	Invertor & Battery	7,642.70	-	-	-	7,642.70	15%	1,146.00	6,496.70
7	Tata Safari	8,63,934.00	-	-	-	8,63,934.00	15%	1,29,590.00	7,34,344.00
8	Computer	22,486.00	-	-	-	22,486.00	40%	8,994.00	13,492.00
9	CC TV Camera	73,514.00	-	-	-	73,514.00	15%	11,027.00	62,487.00
	TOTAL	18,04,371.40	-	-		18,04,371.40	-	1,90,104.00	16,14,267.40

Arun Kumar Sharma



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

2021-22

[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 , 35-Jharkhand , 91-India , 834001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	361931180150322

Current Year business loss, if any	1			0
Total Income				12,22,140
Book Profit under MAT, where applicable	2			0
Adjusted Total Income under AMT, where applicable	3			12,22,140
Net tax payable	4			1,86,308
Interest and Fee Payable	5			39,753
Total tax, interest and Fee payable	6			2,26,061
Taxes Paid	7			2,26,057
(+)Tax Payable /(-)Refundable (6-7)	8			0
Dividend Tax Payable	9			0
Interest Payable	10			0
Total Dividend tax and interest payable	11			0
Taxes Paid	12			0
(+)Tax Payable /(-)Refundable (11-12)	13			0
Accreted Income as per section 115TD	14			0
Additional Tax payable u/s 115TD	15			0
Interest payable u/s 115TE	16			0
Additional Tax and interest payable	17			0
Tax and interest paid	18			0
(+)Tax Payable /(-)Refundable (17-18)	19			0

This return has been digitally signed by AMRENDER KUMAR in the capacity of Self having PAN AFSPK1755K from IP address 10.1.122.226 on 15-03-2022 13:49:53

DSC Sl. No. & Issuer 5988386 & 51119853CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AFSPK1755K0336193118015032247074423B1B320E23C82391381449850C3AF2908

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Amrender Kumar

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
 Status : Individual Resident Status Resident
 Previous year : 2020-2021 Assessment Year : 2021-2022
 Ward/Circle : ITO-WARD(1)-RANGE(1)-RAN CHI Return : ORIGINAL
 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	0	0
Income From Business or Profession	1317736	1317736
Income from Capital Gains	0	0
Income from Other Sources	79492	79492
Gross Total Income		1397228
Less : Deduction under Chapter VIA		175089
Total Income		1222139
Rounding off u/s 288A		1222140
Income Taxable at Normal Rate		1222140
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	179142	
Total Tax		179142
Add : Health and Education Cess		7166
Total		186308
Less : TDS/TCS		5957
Assessed Tax		180351
Add : Interest		39753
u/s 234A	9015	
9015[5M]+		
u/s 234B	21636	
21636[12M]+0[0M]		
u/s 234C	9102	
(810+2433+4056+1803)		
Less : Tax Deposited u/s 140A		220100
Amount Payable		4
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

Amrender Kumar

1317736

BUS-1		
Net Profit As Per P&L A/c		1317737
<u>Add: Items Inadmissible/for Separate Consideration</u>		190104
Depreciation Separately Considered	190104	
Sub Total		1507841
<u>Less: Items Admissible/for Separate Consideration</u>		190105
Depreciation Allowed as Per IT Act	190105	
Income From BUS-1		1317736
Total of Business & Profession		1317736

Income From Other Sources **79492**

<u>Interest on Bank Savings</u>		89
SB INTEREST		89
<u>Interest on Bank FDR</u>		79403
1. FDR INTEREST	79403	
Total Income		79492
Total of Other Sources		79492

Deductions Under Chapter VIA **175089**

Description		Gross Amount	Deductible Amount
u/s 80C In Respect of Investments LIC & OTHERS	150000	150000	150000
u/s 80D Medical Insurance Premium		37000	25000
Self/Spouse/Child			
Premium Amount	37000		
Health Check Amount	0		
Medical Expenditure	0		
u/s 80TTA (Interest on deposit in saving account)		89	89

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
CENTRAL BANK OF INDIA	RCHC00110F	194A	OS-Income From Other Source	79403	5957
Total				79403	5957

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-	0014431	15/03/2022	19543	220100

Return Filing Due Date : 31/10/2021
 Due Date Extended upto : 15/03/2022
 Interest Calculated Upto : 15/03/2022

Return Filing Section : 139(1)
 Notification No : CBDT Cir. No.01/2022

Amrender Kumar

Verified By : AMRENDER KUMAR

Tax Payer Counterfoil



PAN

Received from : AMRXXXXR KUMAR

Payment Status :

Rs :

SBI Ref No. : IK0BOUVBZ9

(in words) : Two Lakhs And Twenty Thousand And One Hundred Rupees Only

BSR Code Tender Challan
 date No

Drawn On :

CIN 0014431 150322 19543

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

Date of
challan : 15-03-2022

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

For the assessment year : 2021-22