

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2019 - 2020

OF

M/S BALAJEE
CONSTRUCTIONS

1, TRIPATHI COLONY, DORANDA, RANCHI,
JHARKHAND-834002

BY
AUDITORS :

K PANDEYA AND CO
CHARTERED ACCOUNTANTS

102, SAHDEV ENCLAVE, NEAR RATU ROAD.
TELEPHONE EXCHANGE AND GOVT QUARTER.
RANCHI-834001 JHARKHAND



K PANDEYA AND CO

Chartered Accountants

102, Sahdev Enclave, Near Ratu Road, Telephone Exchange And Govt Quarter, Ranchi-834001
Jharkhand

Phone : 9431170139, E-Mail : rchmnjeet1969@gmail.com

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 rule 6G

1. We have examined the balance sheet as on 31/03/2020, and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith of M/S BALAJEE CONSTRUCTIONS, 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002. PAN - AAIFB8846R.
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 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002 and 0 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 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, 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

For K PANDEYA AND CO
Chartered Accountants


Manjeet Kumar Verma
(Partner)

M. No. : 075926

FRN : 0000135C

102, Sahdev Enclave, Near Ratu Road,
Telephone Exchange And Govt Quarter,
Ranchi-834001 Jharkhand

Date : 14/01/2021

Place : Ranchi



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 : M/S BALAJEE CONSTRUCTIONS
- 2 Address : 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002
- 3 Permanent Account Number : AAIFB8846R
- 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

SN	Type	Registration Number
1	Goods and Services Tax (JHARKHAND)	20AAIFB8846R1ZW

- 5 Status : Firm
- 6 Previous year from : 01/04/2019 to 31/03/2020
- 7 Assessment year : 2020-21
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB : NA
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
- | Name | Profit Sharing Ratio (%) |
|----------------|--------------------------|
| SHAILESH VIJAY | 50.00 |
| RAVI GOPAL | 50.00 |

- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : No

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.
- | Sector | Sub sector | Code |
|--------------|----------------------------|-------|
| CONSTRUCTION | Building completion(06004) | 06004 |

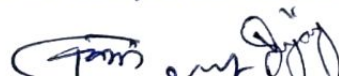
- b If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : No

Nil

For M/s Balajee Constructions




- 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	Pincode
Cash Book, Journal Ledger, Bank Book, Ledgers	1, TRIPATHI COLONY, DORANDA		RANCHI	JHARKHAND	834002

- c List of books of account and nature of relevant documents examined.

Cash Book, Journal Ledger, Bank Book, Ledgers

- 12 Whether the profit and loss account includes any profits and gains assessable : No
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.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : Mercantile system

- b Whether there has been any change in the method of accounting : No
employed vis-à-vis the method employed in the immediately preceding previous
year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : No
complying with the provisions of income computation and disclosure
standards notified under section 145(2).

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	All Applicable ICDS have been complied with

- 14 a Method of valuation of closing stock employed in the previous year. : closing stock as certify by
the management

- b In case of deviation from the method of valuation prescribed under section : No
145A, and the effect thereof on the profit or loss, please furnish.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
NA	NA	NA	NA

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

For M/s Balajee Constructions

 
Partners



a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C please furnish:

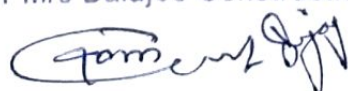
Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
NA	NA	NA	NA	NA	NA	NA	NA

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 the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value	Additions			Deductions	Depreciation allowable	Written down value at the end of the year	
					Purchase value	Adjustment on account of					Total value of purchase
						CENVAT	Change in rate of exchange				
(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	645		645					65	580	
Total		645	0	645	0	0	0	0	65	580	

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CC / 35CCB / 35D / 35DD / 35DDA / 35E

For M/s Balajee Constructions




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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	NA

- 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)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA

- 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

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	Nil

- b 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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode

(Signature)
Partners



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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (iia) : Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : Nil

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA

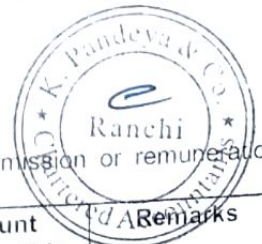
viii. Payment to PF/other fund etc. under sub-clause (iv) : Nil

ix. Tax paid by employer for perquisites under sub-clause (v) : Nil

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	499716	499716	0	OK

[Signature]
Partners



Interest	40(b)	535631	535631	0 OK
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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. If not, please furnish the details

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

e provision for payment of gratuity not allowable under section 40A(7) : Nil

f any sum paid by the assessee as an employer not allowable under section 40A(9) : Nil

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : Nil

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

23 Particulars of any payment made to persons specified under section 40A(2)(b). : AS PER ANNEXURE 'I'
All such payments have been made at Arms Length Price

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA

Section	Description	Amount
NA	NA	NA

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA

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

Section	Nature of Liability	Amount
NA	NA	NA

For M/s Balajee Constructions


Partners



(b) Not paid during the previous year;

Section	Nature of Liability	Amount
NA	NA	NA

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 139(1):

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
NA	NA	NA

state whether sales tax, goods & services Tax, customs duty, excise duty : No
or any other indirect tax, levy, cess, impost etc. is passed through the profit
and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed : No
of or utilised during the previous year and its treatment in profit and loss
account and treatment of outstanding Central Value Added Tax
Credits/Input Tax Credit(ITC) in accounts.

CENVAT / ITC	Amount	Treatment in Profit && Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

Not passed through Profit & Loss Account but routed through Balance Sheet

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particular	Amount	Prior period
NA	NA	NA	NA

28 Whether during the previous year the assessee has received any property, : No
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.

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	NA

29 Whether during the previous year the assessee received any consideration for : No
issue of shares which exceeds the fair market value of the shares as referred
to in section 56(2)(viib), if yes, please furnish the details of the same.

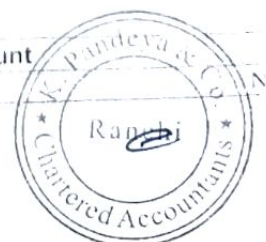
Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	NA

A Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (ix) of sub-section (2)
of section 56. If yes, please furnish the following details:

Nature of income	Amount
Nil	NA

B Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (x) of sub-section (2)

For M/s. Balaje Constructions
Partners



of section 56. If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- 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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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


- B 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, If yes, please furnish the following details : No

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of 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 carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C 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 1st April, 2021) : NA

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA	

- 31 a Particulars of each loan or borrowing exceeding the limit : NA

For M/s. Balajea Constructions

 Partners



specified in section 269SS taken or accepted during the previous year :-

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

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
NA	NA	NA	NA

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
NA	NA	NA	NA


- c Particulars of each repayment of loan or deposit or any specified advance : **NA**
in an amount exceeding the limit specified in section 269T made during the previous year:—

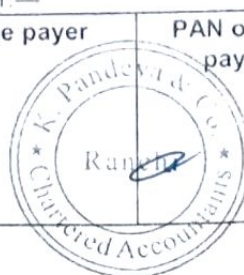
- d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Amount 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
NA	NA	NA	NA

- 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:—

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 a bank draft which is not an account payee cheque or account payee bank draft during the previous year
For M/s Balajee Constructions			


Partners



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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order No and Date	Remarks
NA	NA	NA	NA			NA	NA	NA

- b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : No
- c 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
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : No
- 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. : No

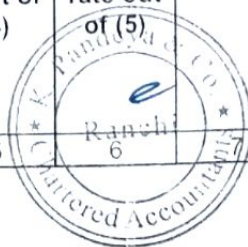
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No

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.
Nil	

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : No

Tax deduction and collection Account Number (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)
1	2	3	4	5	6	7	8	9	10

For M/s Balajee Constructions
Partners



Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
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- b Whether the assessee is required to furnish the statement of tax deducted : No
or tax collected, If yes ,please furnish the details:

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

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

- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

- 36 In the case of Domestic Company, details of tax on distributed profits under : NA
section 115-O in the following forms:-

- A Whether the assessee has received any amount in the nature of dividend : No
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please
furnish the following details:- **For M/s Balajee Constructions**


Partners



Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : NA
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : NA

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	4348783			15010289	
Gross profit/turnover	2082929	4348783	47.90	3671548	15010289	24.46
Net profit/turnover	183145	4348783	4.21	303601	15010289	2.02
Stock-in-trade/turnover	2495400	4348783	57.38	3912700	15010289	26.07
material consumed/Finished goods produced			Nil			Nil

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.

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
NA	NA	NA	NA	NA	NA

42 Whether the assessee is required to furnish statement in Form No 61 or Form No. 61A or Form No. 61B, If yes, please furnish : 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 required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 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
if yes, please furnish the following details:

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
Nil	Nil	Nil	Nil

If Not due , 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 applicable from 1st April, 2021)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered under GST
	<p>For M/s Balajee Constructions</p> <p><i>[Signature]</i> Partners</p> <p style="text-align: center;"></p>	

	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	
	NA	NA	NA	NA	NA

For K PANDEYA AND CO
Chartered Accountants

For M/s Balajee Constructions

 Partners

Date : 14/01/2021

Place : Ranchi


Manjeet Kumar Verma
Partner

M. No. : 075926

FRN : 0000135C

102, Sahdev Enclave, Near Ratu Road, Telephone
Exchange And Govt Quarter, Ranchi-834001
Jharkhand




M/S Balajee Constructions
Balance Sheet As At 31st March, 2020

Particulars	Sch No	As On 31/03/2020	As On 31/03/2019
Sources Of Funds			
Capital	1	60,89,148	44,63,603
Unsecured Loans	2	16,40,960	18,90,960
Current Liabilities	3	1,52,27,735	2,06,54,376
Provisions	4	-	94,723
Total		2,29,57,843	2,71,03,662
Application Of Funds			
Fixed Assets	5	580	645
Inventory	6	24,95,400	39,12,700
Sundry Debtors	7	1,20,05,040	1,45,15,847
Cash And Bank	8	98,985	2,90,232
Other Current Assets	9	24,800	30,800
Loans And Advances (Assets)	10	83,33,038	83,53,438
Total		2,29,57,843	2,71,03,662

Schedules 1 To 17 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For M/S Balajee Constructions
For M/s Balajee Constructions


Kavi Gopal
(Partner)


Partners
Shailesh Vijay
(Partner)

For K Pandeya And Co
Chartered Accountants


Manjeet Kumar Verma
(Partner)
M. No. : 075926
Frn:- 0000135c : 0000135c

Place : Ranchi
Date : 14/01/2021



M/S Balajee Constructions
Profit And Loss Account For The Year Ending On 31st March, 2020

Particulars	Sch No	Year Ended 31/03/2020	Year Ended 31/03/2019
(A) Income			
Sales A/C	11	43,48,783	1,50,10,289
Indirect Incomes	12	106	-
Increase/(Decrease) In Stock	13	(14,17,300)	(36,22,374)
Total (A)		29,31,589	1,13,87,915
(B) Expenditure			
Purchase A/C	14	8,48,554	52,91,017
Direct Expenses	15	-	24,25,350
Indirect Expenses	16	18,99,825	33,67,875
Total (B)		27,48,379	1,10,84,242
Net Profit/(Loss) Before Depreciation And Tax		1,83,210	3,03,673
Depreciation		65	72
Net Profit/(Loss) Before Tax		1,83,145	3,03,601
Taxation - Current			94,723
Net Profit/(Loss) After Tax		1,83,145	2,08,878
Net Profit/(Loss) Carried To Balance Sheet		1,83,145	2,08,878

Schedules 1 To 17 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For M/S Balajee Constructions

For M/s Balajee Constructions


Ravi Gopal
(Partner)


Shailesh Vijay
(Partner)

For K Pandeya And Co
Chartered Accountants


Manjeet Kumar Verma
(Partner)
M. No. : 075926
Frm:- 0000135c : 0000135c



Place : Ranchi
Date : 14/01/2021

M/S BALAJEE CONSTRUCTIONS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

Schedule : 1

Capital Account Of Ravi Gopal

Particulars	Amount	Particulars	Amount
To Drawings	25,000	By Opening Balance	37,34,884
To Closing Balance	47,48,052	By Net Profit	91,572
		By Interest On Capital	4,48,185
		By Partners Remuneration	2,49,858
		By Capital Introduced	2,48,553
Total	47,73,052	Total	47,73,052

Capital Account Of Shailesh Vijay

Particulars	Amount	Particulars	Amount
To Drawings	67,500	By Opening Balance	7,28,719
To Closing Balance	13,41,095	By Net Profit	91,572
		By Interest On Capital	37,446
		By Partners Remuneration	2,49,858
		By Capital Introduced	2,51,000
Total	14,08,595	Total	14,08,595

Schedule : 2

Unsecured Loans

Particulars	As On 31/03/2020	As On 31/03/2019
Loans And Advances (Lib)		
Akhilesh Kumar	4,50,000	-
Dinesh Kumar Sah	(8,13,000)	-
Landmark Construction	25,000	-
Natwar Lal Vijay	1,47,000	-
Satya Prakash Singh	4,51,000	-
Shweta Shalini	1,00,000	-
Shyam Lal Vijayvergiya	5,45,000	-
Yogesh Vijay	(20,000)	-
Total	8,85,000	-
Unsecured Loans		
Akhilesh Kumar	-	4,50,000
Dinesh Kumar Sah	-	(8,13,000)
Idbi Loan	20,000	20,000
Landmark Construction	-	25,000
Mahindra & Mahindra Finance Services	35,960	35,960
Natwar Lal Vijay	-	1,47,000
Praveen Kumar Pandey	5,50,000	6,00,000
Satya Prakash Singh	-	4,51,000
Shweta Shalini	-	1,00,000
Shyam Lal Vijayvergiya	-	5,45,000
Surendra Kumar Singh	-	2,00,000
Umesh Chacha	1,50,000	1,50,000
Yogesh Vijay	-	(20,000)
Total	7,55,960	18,90,960
Total	16,40,960	18,90,960

For M/s Balajee Constructions

[Signature]
Partners



Current Liabilities			
Particulars		As On 31/03/2020	As On 31/03/2019
Advance From Customer			
S C Ray			
Current Liabilities		2,00,000	-
Accounting Charges Payable			
Amit Gupta		22,572	22,572
Audit Fee Payable		1,29,648	1,29,648
Flat Boked 2-A(Nelkanth -B)		6,730	6,730
Flat Booked 4-C (Neelkanth B)		5,26,373	8,95,040
Flat No 1b Ramesh Tiwari		4,25,237	7,23,070
Flat No 3c Deo Kunj Apartment		5,08,354	8,64,400
Flat No 4a Anjali		6,71,669	11,42,100
Flat No 4a Vishal Gupta		6,67,494	11,35,000
Jainulabdeen		11,05,275	18,79,400
Maa Mundeshwari Trade		1,00,000	1,00,000
Manju Kumari 1		2,96,000	-
Provision For Tax		5,00,000	-
Salary Payable		94,723	-
Service Tax Payable		3,65,400	-
		3,50,789	3,50,789
Duties And Taxes	Total	57,70,264	72,48,749
Cgst			
Sgst		4,50,024	3,91,479
		4,49,945	3,91,479
Flat Booked	Total	8,99,969	7,82,958
Flat Booked 2-A(New)			
Flat Booked 2-B(New)		5,98,877	10,18,325
Flat Booked 3-A(New)		5,30,069	9,01,325
Flat Booked 3-B(New)		6,46,440	10,99,200
		5,29,834	9,00,544
Sundry Creditors	Total	23,05,220	39,19,394
Abhishek Singh		17,600	17,600
Aditya Sanitary & Tile		16,072	16,072
Akg Traders		22,640	22,640
Aman Enterpeises		(62,700)	(62,700)
Ambar Construction		(25,000)	-
Ankit Sahay		(5,10,000)	-
Apurb And Associates		(76,615)	-
Arun Hardware		(15,355)	80,564
Bharat Sahay		(33,000)	-
Bharati Trade Mart		6,000	-
Bhawesh Kumar		(1,14,000)	-
College And Campus Edu.Services		(2,00,000)	-
D S Enterprises		2,29,999	-
Gayshri Enterprises		4,80,138	4,55,138
Hari Om Trading		1,00,000	1,00,000
Icici Lombard Gic		(1,965)	-
Israil & Sons		(1,17,000)	(1,17,000)
Jharkhand Bijlia Vijli		(18,000)	-
Johnson Lift		55,250	55,250
K Pandey Co.		40,376	18,900
Kiran Marble		92,380	92,380
Krishna Borwel		(82,000)	-
Krishna Sanitary		13,443	13,443
Lucky Vanijaya		(35,000)	(35,000)
Maa Gita Tiles		1,00,000	1,00,000
Mahendra Kumar		(20,000)	-
Mahindra And Mahind		(1,60,800)	-



For M/s Balajee Constructions

[Signature]
Partners

Mahindra And Mhindra	(10,000)	-
Marbella	(2,61,933)	(2,61,936)
Material Payable	85,58,291	85,58,291
Moni Lights	(6,900)	-
Niti Paints And Hardware	8,900	-
Niti Sanitary	(1,03,600)	(1,03,600)
Nitin Sharma	(30,000)	-
Oceanic Lift Company Private Limited	(3,00,000)	-
Prakash Kumar Verma	3,30,000	3,30,000
Priyanka Hardware.	35,406	51,406
Rajdhani Enterprises	(2,51,942)	(96,273)
Rajiv Jha	(20,000)	-
Ranu Mahto	(70,000)	-
Rohit Kindo	(50,000)	-
Saraswati Marbles & Grenite	(60,186)	(56,500)
Shanti Bhandar	35,000	-
Shree Gita Saw	(75,000)	(75,000)
Shree Ram Sanitary	1,852	1,852
Shree Ram Steel	(1,03,558)	(1,03,565)
Shruti Enterprises	(6,30,000)	(5,30,000)
Sosan Kujur Ruth	4,50,000	4,50,000
Sri Balaji Sanitation	30,006	30,006
Sri Balaji Sanition	(3,67,436)	-
Sunil Kumar	(1,00,000)	-
Surface	(61,000)	(61,000)
Tiwary Bricks	(38,050)	(38,050)
Uday	(25,000)	-
Ujjain Enterprises	360	360
Uttam Plywood	(2,50,000)	(1,50,000)
Yadamvereddy Sericn	(2,85,389)	-
Total	60,52,284	87,03,278
Total	1,52,27,737	2,06,54,379

Schedule : 4

Provisions		
Particulars	As On 31/03/2020	As On 31/03/2019
Provisions		
Provision For Income Tax	-	94,723
Total	-	94,723

For M/s Balajee Constructions

[Signature]
Partners



Schedule : 5

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2019		Addition		Deduction	Total	Dep For The Year		Wdv As On 31/03/2020
		Rupees		More Than 180 Days	Less Than 180 Days			Rupees		
Furniture & Fittings										
Furniture & Fixture	10%		338	0	0	0	338		34	304
Table Fan	10%		307	0	0	0	307		31	276
Total			645	0	0	0	645		65	580
Previous Year			717	0	0	0	717		72	645

For M/s Balajee Constructions

[Signature]
Partners



Inventory

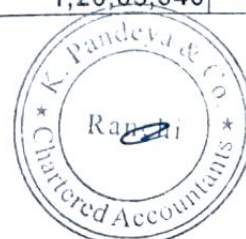
Particulars	As On 31/03/2020	As On 31/03/2019
Inventory		
Closing Stock	24,95,400	39,12,700
Total	24,95,400	39,12,700

Sundry Debtors

Particulars	As On 31/03/2020	As On 31/03/2019
Sundry Debtors		
Anand Prakash Flat		
Anjali Kumari Flat No 4a Block 2	12,94,000	12,94,000
Archana Chandra	14,24,398	14,24,398
Arvind Kumar Das	5,93,928	5,93,928
Awdhesh Kumar	1,81,416	1,81,416
Baldeo Prasad	1,47,000	1,47,000
Bhim Mahto Flat	50,000	50,000
Bijay Prasad Mahto	7,61,071	8,95,000
Brajbhushan Pd Gupta	2,20,000	2,20,000
Crystal Kathleen Jacob	20,000	20,000
Diptinayee Sundar Roy	22,000	22,000
Dr. Rajesh Kumar Sinha	2,55,285	5,23,142
Hemant Kumar Sardar(Flat No.-4a S)	2,16,992	2,16,992
Hira Lal Sahu F N 2b	1,00,500	1,00,500
K Tulsi	2,54,750	2,54,750
Kameshwar Pathak	1,63,992	8,51,492
Kamla Devi	20,000	20,000
Kiran Jha	3,50,000	3,50,000
Leela Tiwari	5,48,897	5,48,897
Madhusudan Prasad	1,50,056	1,50,056
Mamta	37,310	37,310
Mamta Tiwari	2,08,428	6,19,142
Manju Kumari	3,73,050	3,73,050
Manju Kumari	3,70,000	3,70,000
Naveen Kumar Mishra	2,00,000	2,00,000
Niraj Kumar Sharma Flat	2,00,000	2,00,000
Nowlesh Kumar	8,16,628	9,95,200
Olga Isacs	1,01,000	1,01,000
Olga Isacs	60,000	60,000
Prakash Kumar	1,00,000	1,00,000
Prasun Sarkhel	24,836	1,54,749
Punam Singh	80,000	80,000
Ramesh Tiwary	11,22,498	14,63,570
Ravi Gopal(Nilkanth Apartment)	9,57,000	9,57,000
Rekha Deo Flat	12,56,000	12,56,000
Sanjay Kumar Gupta F N 3b	48,750	48,750
Sanjay Sharma	42,500	42,500
Vaidehi Kumari	4,61,608	13,58,572
Vijaya Rani Pandey	1,69,750	6,34,036
Vishal Gupta	(9,85,000)	(19,85,000)
Yadawa Reddy Sriveni	(2,13,603)	(2,13,603)
Total	1,20,05,040	1,45,15,847

For M/s Balajee Constructions

[Signature]
Partners



Cash And Bank

Particulars	As On 31/03/2020	As On 31/03/2019
Cash And Bank		
Canara Bank 1298	6,016	6,016
Cash	64,246	1,52,093
Hdfc(Hinoo) 0026	28,723	1,32,124
Total	98,985	2,90,233

Schedule : 9

Other Current Assets

Particulars	As On 31/03/2020	As On 31/03/2019
Other Current Assets		
Income Tax Refundable	24,800	24,800
Recurring Deposite	-	6,000
Total	24,800	30,800

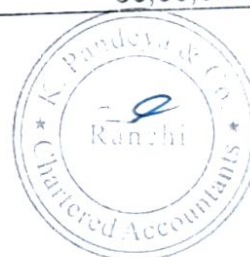
Schedule : 10

Loans And Advances (Assets)

Particulars	As On 31/03/2020	As On 31/03/2019
Loans And Advances (Assets)		
Aaykar Samadhan Kendr Ltd.	14,038	34,438
Ajay Kumar Sinha	25,500	25,500
Kanti Devi	2,01,000	2,01,000
Sanjay Kumar Sinha	25,500	25,500
Sudhir Sahay	80,67,000	80,67,000
Total	83,33,038	83,53,438

For M/s Balajee Constructions

(Signature)
Partners



**SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2020**

Schedule : 11

Sales A/C

Particulars	Year Ended 31/03/2020	Year Ended 31/03/2019
Sales A/C		
Extra Work	-	3,45,857
Transfer On Completion Basis	43,48,783	1,46,64,432
Total	43,48,783	1,50,10,289

Schedule : 12

Indirect Incomes

Particulars	Year Ended 31/03/2020	Year Ended 31/03/2019
Indirect Incomes		
Interest On Rd	106	-
Total	106	-

Schedule : 13

Opening Stock

Particulars	Year Ended 31/03/2020	Year Ended 31/03/2019
Opening Stock		
Opening Stock	39,12,700	75,35,074
Total	39,12,700	75,35,074

Schedule : 14

Purchase A/C

Particulars	Year Ended 31/03/2020	Year Ended 31/03/2019
Purchase		
Material	-	17,34,700
Purchase A/C		
Material	9,000	-
Purchase 12%	74,237	-
Purchase 18%	7,37,522	23,43,398
Purchase 28%	27,796	5,06,169
Purchase 5%	-	7,06,750
Total	8,48,555	35,56,317
Total	8,48,555	52,91,017

Schedule : 15

Direct Expenses

Particulars	Year Ended 31/03/2020	Year Ended 31/03/2019
Direct Expenses		
Wages And Salary	-	24,25,350
Total	-	24,25,350

Schedule : 16

For M/s Balajee Constructions


(Signature)
Partners



Indirect Expenses

Particulars	Year Ended 31/03/2020	Year Ended 31/03/2019
Indirect Expenses		
Advertisement	-	7,500
Bank Charges	2,278	2,519
Electricity	-	2,65,000
Gst Late Fee	-	40,000
Interest On Capital	5,35,631	5,92,635
Map Fee	-	3,80,400
Office Expenses	-	48,200
Online Charges	400	300
Partners Remuneration	4,99,716	6,80,400
Printing & Stationery	-	12,300
Salary	7,30,800	11,40,000
Site Expenses	50,000	58,721
Staff Welfare	-	18,550
Telephone Expenses	6,000	-
Travelling & Conveyance	75,000	1,21,350
Total	18,99,825	33,67,875

For M/s Balajee Constructions

 Partners



Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation
8. Final Accounts has been prepared on Going Concern assumption.

for **M/S BALAJEE CONSTRUCTIONS**

For M/s Balajee Constructions

RAVI GOPAL
PARTNER

Partners

Place : **RANCHI**
Date : **14/01/2021**

for **K PANDEYA AND CO**
Chartered Accountants


M.K. VERMA

102, SAHDEV ENCLAVE, NEAR RATU
ROAD, TELEPHONE EXCHANGE AND
GOVT QUARTER, RANCHI-834001
JHARKHAND

