

Acknowledgement Number:524686291230922

Date of filing : 23-Sep-2022  
Deemed date of filing : 23-Sep-2022

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[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)

Assessment Year  
2022-23

PAN	BKOPG4901M		
Name	MUKESH KUMAR GUPTA		
Address	1 , PISKA MORE , RATU , 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	524686291230922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		11,23,930
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	11,23,930
	Net tax payable	4	1,55,666
	Interest and Fee Payable	5	17,192
	Total tax, interest and Fee payable	6	1,72,858
	Taxes Paid	7	1,72,860
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Distribution Tax details	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 & Tax Detail	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 MUKESH KUMAR GUPTA in the capacity of Self having PAN BKOPG4901M from IP address 115.246.184.83 on 23-Sep-2022

DSC SI. No. & Issuer 4544527 & 51641983CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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BKOPG4901M035246862912309222BDD0A5887F38E1EC4C01D6246B26C523B1C85DE

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# **AUDIT REPORT**

FOR THE ACCOUNTING YEAR

**2021-2022**

OF

**DREAM HOUSE PROJECT**  
**(PROP. : MUKESH KUMAR**  
**GUPTA)**

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 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of MUKESH KUMAR GUPTA, 1, PISKA MORE, RATU, RANCHI, JHARKHAND-834001. PAN - BKOPG4901M.
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, PISKA MORE, RATU, RANCHI, JHARKHAND-834001 and 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, 2022 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 : 02/09/2022**

**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 : MUKESH KUMAR GUPTA
- 2 Address : 1, PISKA MORE, RATU, RANCHI, JHARKHAND-834001
- 3 Permanent Account Number : BKOPG4901M
- 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 : No

SN	Type	Registration Number
	Nil	

- 5 Status : Individual
- 6 Previous year from : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23
- 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

(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : No

Section under which option exercised :

## PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : NA
- 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. : NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Other construction activity n.e.c.(06010)	06010

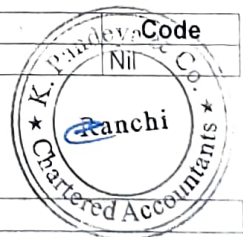
- b If there is any change in the nature of business or profession, the particulars of such change. : No

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
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- 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 : AS PER ANNEXURE 'I'



*Mukesh Gupta*

accounts maintained at each location.)

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

CASH BOOK, JOURNAL, LEDGER

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 : NA  
,and the effect thereof on the profit or loss.

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
<b>Total</b>			

f Disclosure as per ICDS:

ICDS	Disclosure
ICDS II-Valuation of Inventories	AS PER ANNEXURE 2

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

b In case of deviation from the method of valuation prescribed under section : 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: : NA

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

a The items falling within the scope of section 28. : NA

b The proforma credits, drawbacks, refund of duty of customs or excise or : NA  
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.

c Escalation claims accepted during the previous year. : NA

d Any other item of income. : NA

e Capital receipt, if any. : NA

17 Where any land or building or both is transferred during the previous year for a : NA



*Mukesh Gupta*

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

- 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 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions				Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustment on account of							Total value of purchase
							CEN VAT	Change in rate of exchange	Subsidy /Grant					
(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	260330			260330						0	390500	2212830	
<b>Total</b>		<b>260330</b>	<b>0</b>	<b>0</b>	<b>260330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>390500</b>	<b>2212830</b>	

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

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)] : NA

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

Personal expenditure : NA

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



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- Expenditure incurred at clubs being entrance fees and subscriptions : NA
- Expenditure incurred at clubs being cost for club services and facilities used : NA
- Expenditure by way of penalty or fine for violation of any law for the time being force : NA
- Expenditure by way of any other penalty or fine not covered above : NA
- Expenditure incurred for any purpose which is an offence or which is prohibited by law : NA

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: : NA

(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) : NA

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic) : 0

v. Wealth tax under sub-clause (iia) : 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : 0

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii) : NA

viii. Payment to PF/other fund etc. under sub-clause (iv) : 0

ix. Tax paid by employer for perquisites under sub-clause (v) : 0

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

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 : Yes

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



*K. Jandeya & Co.*

(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	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

- e provision for payment of gratuity not allowable under section 40A(7) : 0
- f any sum paid by the assessee as an employer not allowable under section 40A(9) : 0
- g Particulars of any liability of a contingent nature : NA
- 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 : NA
- i amount inadmissible under the proviso to section 36(1)(iii) : 0
- 22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : 0
- 23 Particulars of any payment made to persons specified under section 40A(2)(b). : NA
- 24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. : NA
- 25 Any amounts of profits chargeable to tax under section 41 and computation thereof : 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 : NA
- (b) Not paid during the previous year; : 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); : NA
- (b) Not paid on or before the aforesaid date. : NA
- state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : No
- 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed 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. : No

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



*[Handwritten Signature]*



Closing / outstanding Balance

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

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)(vii), if yes, please furnish the details of the  
same.

Name of the person from which shares received	PAN of the person	Aadhar 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	Nil	Nil

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)(viii), 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	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

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	Nil

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

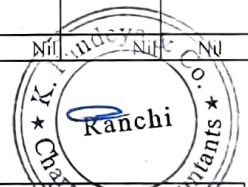
Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon : No  
(including interest on the amount borrowed) repaid, otherwise than through an  
account payee cheque. (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section : No  
(1) of section 92CE, has been made during the previous year, If yes,  
please furnish the following details

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



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- B Whether the assessee has incurred expenditure during the previous year : No  
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

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 : No  
arrangement, as referred to in section 96, during the previous year.  
(This Clause is applicable from 1st April, 2022)

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:
Nil	Nil	Nil

- 31 a Particulars of each loan or deposit in an amount exceeding the limit : NA  
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 : NA  
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
- (b) Particulars of each receipt in an amount exceeding the limit specified : NA  
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 :-
- (c) Particulars of each payment made in an amount exceeding the limit : NA  
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
- (d) Particulars of each payment in an amount exceeding the limit specified : NA  
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
- 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 : NA



*Mulsh Gupta*

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:—

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:— **NA**

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

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.
80C	148260
80TTA	20962

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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Tax deduction and collection Account	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or	If not, please furnish list of details/transact
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*Rajesh Chugh*

Number (TAN)				collected contains information about all transactions which are required to be reported	ions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

- c Whether the assessee is liable to pay interest under section 201(1A) or : No section 206C(7). If yes, please furnish:

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil	Nil	Nil	Nil

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

- 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 : NA

(B) Finished products : NA

(B) By products : NA

- 36 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:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : No

- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No

- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : No 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. ?



- 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		9405863			32785914	
Gross profit/turnover	4589829	9405863	48.80	4732685	32785914	14.44
Net profit/turnover	1247426	9405863	13.26	2060369	32785914	6.28
Stock-in-trade/turnover	1600000	9405863	17.01	1410000	32785914	4.30
Material consumed/Finished goods produced			Nil	0	0	0.00

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

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

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 : No  
to furnish the report as referred to in sub-section (2) of section 286:  
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 : AS PER ANNEXURE 'II'  
GST.  
(This Clause is applicable from 1st April,2022)



Date : 02/09/2022  
Place : Ranchi

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



## Annexure 'I'

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.)

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	Nil					

## Annexure 'II'

Break-up of total expenditure of entities registered or not registered under the GST:

S N	Total amount of Expenditure incurred during the year	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	Expenditure relating to entities not registered under GST
1	7749937	0	0	288825	288825	7461112

*Mukul Gupta*



**MUKESH KUMAR GUPTA**  
**BALANCE SHEET AS AT 31ST MARCH, 2022**

PARTICULARS	SCH NO	AS ON 31/03/2022	AS ON 31/03/2021
<b>SOURCES OF FUNDS</b>			
CAPITAL	1	-9,67,774	-47,54,567
UNSECURED LOANS	2	51,29,731	61,92,470
CURRENT LIABILITIES	3	1,40,00,116	1,55,20,198
<b>TOTAL</b>		<b>1,81,62,073</b>	<b>1,69,58,101</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS	4	22,12,830	26,03,330
INVENTORY	5	16,00,000	14,10,000
SUNDRY DEBTORS	6	90,88,434	1,02,22,822
CASH AND BANK	7	34,25,809	5,32,057
OTHER CURRENT ASSETS	8	-	17,89,892
LOANS AND ADVANCES (ASSETS)	9	18,35,000	4,00,000
<b>TOTAL</b>		<b>1,81,62,073</b>	<b>1,69,58,101</b>

**Schedules 1 to 16 form an integral part of accounts**



MUKESH KUMAR GUPTA  
(Individual)

In terms of our attached report of even date

For K PANDEYA AND CO  
CHARTERED ACCOUNTANTS



MANJEET KUMAR VERMA  
(PARTNER)  
M. NO. : 075926  
FRN:- 0000135C : 0000135C

Place : RANCHI  
Date : 02/09/2022



**MUKESH KUMAR GUPTA**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022**

PARTICULARS	SCH NO	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
<b>(A) INCOME</b>			
SALES A/C	10	94,05,863	3,27,85,914
INDIRECT INCOMES	11	-	(58,838)
INCREASE/(DECREASE) IN STOCK	12	1,90,000	(2,45,94,846)
<b>TOTAL (A)</b>		<b>95,95,863</b>	<b>81,32,230</b>
<b>(B) EXPENDITURE</b>			
PURCHASE A/C	13	48,59,101	32,98,383
DIRECT EXPENSES	14	1,46,933	27,272
INDIRECT EXPENSES	15	29,51,903	24,53,751
<b>TOTAL (B)</b>		<b>79,57,937</b>	<b>57,79,406</b>
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX</b>		<b>16,37,926</b>	<b>23,52,824</b>
DEPRECIATION		3,90,500	2,92,455
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION</b>		<b>12,47,426</b>	<b>20,60,369</b>
<b>NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET</b>		<b>12,47,426</b>	<b>20,60,369</b>

Schedules 1 to 16 form an integral part of accounts

In terms of our attached report of even date

For K PANDEYA AND CO  
 CHARTERED ACCOUNTANTS

*Manjeet Kumar Verma*  
 MANJEET KUMAR VERMA  
 (PARTNER)  
 M. NO. : 075926  
 FRN:- 0000135C : 0000135C

*Mukesh Kumar Gupta*  
 MUKESH KUMAR GUPTA  
 (Individual)

Place : RANCHI  
 Date : 02/09/2022





MUKESH KUMAR GUPTA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

Schedule : 1

Capital Account

Particulars	Amount	Particulars	Amount
To Opening Balance	47,54,567	By Net Profit	12,47,426
To Drawing	7,58,444	By Capital Introduced	32,97,811
		By Closing Balance	9,67,774
<b>Total</b>	<b>55,13,011</b>	<b>Total</b>	<b>55,13,011</b>

Schedule : 2

UNSECURED LOANS

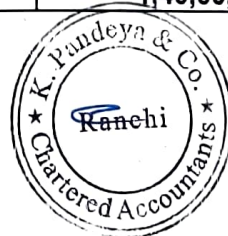
PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
<b>UNSECURED LOANS</b>		
BANK OF INDIA LHB	9,60,514	11,68,605
MAMTA GUPTA (WIFE)	9,50,000	7,00,000
MODI PROJECT LIMITED	6,30,414	6,30,414
MR. PRANAY MODI	17,88,803	28,93,451
MR. RAJESH GUPTA (BROTHER)	8,00,000	8,00,000
<b>TOTAL</b>	<b>51,29,731</b>	<b>61,92,470</b>

Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
<b>CURRENT LIABILITIES</b>		
AUDIT FEE PAYABLE	-	16,300
<b>DUTIES AND TAXES</b>		
CGST	-	(2,28,832)
CGST - LIABILITIES	1,77,281	-
SGST	-	(2,28,832)
SGST - LIABILITIES	1,77,281	-
TDS PAYABLE	35,077	-
<b>Total</b>	<b>3,89,639</b>	<b>(4,57,664)</b>
<b>SUNDRY CREDITORS</b>		
AGREEMENT FOR SALE OF FLATS (ROSE VILLA)	1,35,66,712	1,52,47,575
BALAJI MOBILE	-	(3,661)
K. PANDEYA & CO.	20,060	-
NUVOCO VISTAS CORP. LTD.	(295)	(395)
NUVOCO VISTAS CORP. LTD. (RMC)	24,001	24,001
OTIS ELEVATOR COMPANY (INDIA) LIMITED	(1)	-
PRAKASH MARBLE	-	7,00,268
RHODIUM ELECTRONICS L.L.P.	-	(5,250)
SHARMA STEEL CORPORATION	-	774
SHREE BALAJI ENTERPRISES	-	(1,750)
<b>Total</b>	<b>1,36,10,477</b>	<b>1,59,61,562</b>
<b>TOTAL</b>	<b>1,40,00,116</b>	<b>1,55,20,198</b>

*Mukesh Gupta*



**FIXED ASSETS**

Particulars	Rate	WDV as on 01/04/2021		Addition		Deduction	Total	Dep for the Year		WDV as on 31/03/2022	
		Rupees		More than 180 Days	Less than 180 Days			Rupees	Rupees	Rupees	Rupees
VECHICLE	15%	26,03,330		0	0	0	26,03,330	3,90,500	3,90,500	22,12,831	
<b>Total</b>		<b>26,03,330</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>26,03,330</b>	<b>3,90,500</b>	<b>3,90,500</b>	<b>22,12,831</b>	

Previous Year **16,14,687** **0** **18,92,172** **6,11,074** **28,95,785** **2,92,455** **26,03,330**

*Amal Gupta*



Schedule : 5

## INVENTORY

PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
<b>INVENTORY</b>		
CLOSING STOCK INVENTORY	-	14,10,000
<b>TOTAL</b>	<b>16,00,000</b>	<b>14,10,000</b>

Schedule : 6

## SUNDRY DEBTORS

PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
Other Debts	90,88,434	-
<b>Total</b>	<b>90,88,434</b>	<b>-</b>

Schedule : 7

## CASH AND BANK BALANCES

PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
Cash in Hand	5,04,953	-
<b>Bank Balances:</b>		
<b>With Other Bank:</b>		
In Current Accounts	5,18,608	-
In Deposit Accounts	24,02,248	-
<b>Grand Total</b>	<b>34,25,809</b>	<b>-</b>

Schedule : 8

## OTHER CURRENT ASSETS

PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
<b>DUTIES AND TAXES.</b>		
CGST - LIABILITIES	-	(3,961)
SGST - LIABILITIES	-	(3,961)
<b>Total</b>	<b>-</b>	<b>(7,922)</b>
<b>OTHER CURRENT ASSETS</b>		
MR. SHRIKANT GUPTA	-	17,35,000
TCS @ 1%	-	23,839
TDS ON FIX FACILITY	-	38,975
<b>Total</b>	<b>-</b>	<b>17,97,814</b>
<b>TOTAL</b>	<b>-</b>	<b>17,89,892</b>

Schedule : 9

## LOANS AND ADVANCES (ASSETS)

PARTICULARS	AS ON 31/03/2022	AS ON 31/03/2021
<b>LOANS AND ADVANCES (ASSETS)</b>		
MAHIMASHANKAR SHARMA (PAPPU)	1,00,000	-
MR. PRABHAT KUMAR (LOANS & ADVANCE)	-	1,00,000
MR. PRAKASH KUMAR (LOANS & ADVANCE)	-	1,00,000
MR. PRASHANT KUMAR (LOANS & ADVANCE)	-	1,00,000
MR. SHRIKANT GUPTA (ADVANCE AGAINST PROPERTY)	7,35,000	-
MR. SUNIL KUMAR (LOANS & ADVANCE)	-	-
<b>TOTAL</b>	<b>18,35,000</b>	<b>4,00,000</b>

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH, 2022

Schedule : 10

## SALES A/C

PARTICULARS	YEAR ENDED	YEAR ENDED

*Manish Goyal*

	31/03/2022	31/03/2021
<b>SALES A/C</b>		
SALE OF FLATS (LAXMI NIWAS)	-	42,76,739
SALE OF FLATS (ROSE VILLA)	94,05,863	16,94,175
SALE OF LAND (ORMANJHI LAND)	-	2,68,15,000
<b>TOTAL</b>	<b>94,05,863</b>	<b>3,27,85,914</b>

Schedule : 11

**INDIRECT INCOMES**

PARTICULARS	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
<b>INDIRECT INCOMES</b>		
DISCOUNT	-	7,235
<b>PROFIT ON SALE OF FIXED ASSETS</b>		
CAR	-	(66,073)
<b>TOTAL</b>	<b>-</b>	<b>(58,838)</b>

Schedule : 12

**OPENING STOCK**

PARTICULARS	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
<b>OPENING STOCK</b>		
OPENING STOCK	14,10,000	2,60,04,846
<b>TOTAL</b>	<b>14,10,000</b>	<b>2,60,04,846</b>

Schedule : 13

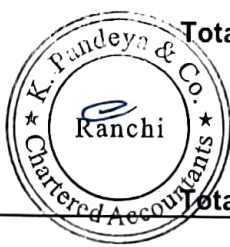
**PURCHASE A/C**

PARTICULARS	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
<b>PURCHASE A/C</b>		
GST ON PURCHASES	10,57,159	-
GST PURCHASE	38,01,942	32,98,383
<b>TOTAL</b>	<b>48,59,101</b>	<b>32,98,383</b>

Schedule : 14

**DIRECT EXPENSES**

PARTICULARS	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
<b>CONSUMABLES</b>		
BRUSH KNIFE 41127134100	-	4,434
FS 230 BRUSHCUTTER	-	18,050
HDD CASING 2.5" - 8473	-	254
HDD SS 480GB- 8523	-	4,025
VGA TO HDMI CONVERTOR - 8544	-	508
<b>Total</b>	<b>-</b>	<b>27,271</b>
<b>DIRECT EXPENSES</b>		
AUTOMATIC PUMP CONTROLLER	7,950	-
REFRIGERATOR	1,05,085	-
WASHING MACHINE	33,898	-
<b>Total</b>	<b>1,46,933</b>	<b>-</b>
<b>TOTAL</b>	<b>1,46,933</b>	<b>27,271</b>



Schedule : 15

**INDIRECT EXPENSES**

PARTICULARS	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
<b>INDIRECT EXPENSES</b>		
3CD UPLOADING CHARGES	3,690	1,800

*Mulsh Guphy*

AUDIT FEE	42,610	11,100
BANK CHARGES	1,310	2,378
BROKERAGE	25,000	-
BUILDER REGISTRATION CHARGES	1,20,017	-
COURT FEE (REGISTRAR OFFICE)	15,676	-
ELECTRICITY CHARGES	19,633	8,054
EXCESS DEPOSIT (INTEREST ON TDS)	8,078	-
FASTAG	-	600
FOODING FOR LABOUR	1,20,000	-
GST LAT FEE	-	9,650
GST RETURN FILING CHARGES	36,000	-
INCOME TAX RETURN	8,200	3,400
INSTALLATION	-	555
INSURANCE POLICY (CAR)	39,374	1,14,776
INTEREST AGAINST U/L	3,72,743	-
INTEREST ON CAR LON	80,127	33,935
INTEREST ON LOAN	-	2,92,929
INTEREST ON TDS	3,625	-
LABOUR - CIVIL WORK	1,31,000	-
LABOUR - ELECTRICAL WORK	90,000	-
LABOUR - PLUMBING WORK	1,25,000	-
LABOUR - TILES WORK	1,10,000	-
LABOUR CHARGE	-	5,15,000
LAND RAVENU CHARGES	837	-
MAP SANCTION CHARGES (RMC)	3,76,601	-
MISC. BUILDING MATERIAL	85,000	-
MISCELLANEOUS EXPENSES	80,200	-
MOBILE RECHARGE	2,999	-
NON REFUNDABLE ADVANCE	-	9,60,000
NON REFUNDABLE ADVANCE - SHANTI BAIJNATH ENCLAVE	4,00,000	-
PETROL	96,000	-
PREYAR PERIOD INTEREST	29,656	-
PRINTING & STATIONERY	47,500	-
REGISTERED DEVLOPMENT AGREEMENT	-	3,02,166
REGISTRATION CHARGES	-	570
RENT	1,20,000	-
RERA REGISTRATION CHARGES	4,520	-
RM CAR	33,000	6,250
ROUND OFF	3	-
SALARY	2,08,000	-
SALARY & WAGES	-	1,50,000
STAFF WEFARE	10,661	39,088
STAMP DUTY (REGISTRAR OFFICE)	30,770	-
TEMPORARY REGISTRATION (CAR)	-	1,500
TRANSPORTING CHARGES	46,073	-
UNLOADING & WEIGING EXPENSES	28,000	-
<b>TOTAL</b>	<b>29,51,903</b>	<b>24,53,751</b>

In terms of our attached report of even date

MUKESH KUMAR GUPTA  
(Individual)

Place : RANCHI  
Date : 02/09/2022



For K PANDEYA AND CO  
CHARTERED ACCOUNTANTS

MANJEET KUMAR VERMA  
(PARTNER)

M. NO. : 075926  
FRN:- 0000135C : 0000135C

## 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  
(PROP. : MUKESH KUMAR GUPTA)



Place : RANCHI  
Date : 02/09/2022

for K PANDEYA AND CO  
Chartered Accountants

  
**MANJEET KUMAR VERMA**  
102, SAHDEV ENCLAVE, NEAR RATU  
ROAD, TELEPHONE EXCHANGE AND  
GOVT QUARTER, RANCHI-834001

