

Acknowledgement Number:608474071011022

Date of filing : 01-Oct-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	ABZFS4217M	Form Number	ITR-5
Name	SAI NIWAS CONSTRUCTIONS	e-Filing Acknowledgement Number	608474071011022
Address	C/O SANJAY KUMAR SINHA , PRAGATI NEAR NARAYANI SWEETS , PISKA MORE HESAL , PISKA MORE HESAL , RANCHI,RANCHI , RANCHI,RANCHI , 35-Jharkhand , 91-India , 834005		
Status	Firm		
Filed u/s	139(1) Return filed on or before due date		

	Current Year business loss, if any	1	0
	Total Income		17,13,140
Taxable Income and Tax details	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	17,13,140
	Net tax payable	4	5,34,500
	Interest and Fee Payable	5	21,114
	Total tax, interest and Fee payable	6	5,55,614
	Taxes Paid	7	5,63,108
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 7,490
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return submitted electronically on 01-Oct-2022 11:49:23 from IP address 202.168.86.77 and verified by UJJWAL GUPTA having PAN AOYPG3750P on 01-Oct-2022 using generated through mode

System Generated

Barcode/QR Code



ABZFS4217M056084740710110220F47651A3784203C59C450279EF8792E8415078F

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

Name of Assessee	SAI NIWAS CONSTRUCTIONS		
Address	C/O SANJAY KUMAR SINHA, PRAGATI NEAR NARAYANI SWEETS, PISKA MORE HESAL, RANCHI, RANCHI, JHARKHAND, 834005		
E-Mail	FINORCHIDS.COM@GMAIL.COM		
Status	Firm	Assessment Year	2022-2023
Ward	ITO WARD W3(1), RANCHI	Year Ended	31.3.2022
PAN	ABZFS4217M	Partnership Deed	20/12/2010
Residential Status	Resident		
Particular of Business	Construction Business		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010)		
Method of Accounting	Mercantile		
A.O. Code	PTN-W-53-1		
GSTIN No.	20ABZFS4217M1ZP		
Filing Status	Original		
Return Filed On	01/10/2022	Acknowledgement No.:	608474071011022
Last Year Return Filed On	15/03/2022	Acknowledgement No.:	359612710150322
Bank Name	Bank of India, RANCHI, A/C NO:469720110000300 , Type: Cash Credit ,IFSC: BKID0004697		
Tele:	Mob:9199990999		
Tele(Office):	(91)9199990999		

**Computation of Total Income**

<b>Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.2352134)</b>	<b>1610223</b>
Profit as per Profit and Loss a/c	1713145
<u>Add:</u>	
Depreciation Debited in P&L A/c	40897
Interest Paid to Partners	1574395
Remuneration Paid to Partners	2160000
Total	5488437
<u>Less:</u>	
Interest Income	102921
Depreciation as per Chart u/s 32	40898
Interest as per Deed u/s 40(b)	1574395
	1718214
	3770223
Profit Before Remuneration	3770223
Remuneration Allowable	2160000
	1610223
<b>Income from Other Sources (Chapter IV F)</b>	<b>102921</b>
Interest on F.D.R.(as per Annexure)	71228
INT ON INVESTMENT	30000
Interest From IT Refund	1693
	102921
<b>Gross Total Income</b>	<b>1713144</b>

**Total Income** **1713144**  
 Round off u/s 288 A **1713140**  
 Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	513942
Health & Education Cess (HEC) @ 4.00%	20558
	534500
T.D.S./T.C.S	13108
	521392
Advance Tax	550000
	-28608
Interest u/s 234 A/B/C	21114
	-7494
Refundable (Round off u/s 288B)	7490

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234C (2346+7038+11730+0)	21114	Non-Salary(as per Annexure)	13108
Interest calculated upto October,2022, Due Date for filing of Return October 31, 2022			

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:28 Sep 2022**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510080	15/03/2022	34270	HDFC BANK LTD. COLABA	550000
<b>Total</b>					<b>550000</b>

**Salary & Interest Allowable to Partners**

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
DEEPAK KUMAR SINHA	33.33	33.33	720000	579905	571048	5895328
SANJAY KUMAR SINHA	33.34	33.34	720000	595389	571048	6108946
UJJWAL GUPTA	33.33	33.33	720000	399101	571048	4321920
<b>Total</b>			<b>2160000</b>	<b>1574395</b>	<b>1713144</b>	<b>16326194</b>

**Details of Depreciation**

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	52087	0	0	52087	0	0	52087	5209	46878
PLANT AND MACHINERY	15%	164591	0	0	164591	0	0	164591	24689	139902
Computer	40%	0	0	55000	55000	0	0	55000	11000	44000
<b>Total</b>		<b>216678</b>	<b>0</b>	<b>55000</b>	<b>271678</b>	<b>0</b>	<b>0</b>	<b>271678</b>	<b>40898</b>	<b>230780</b>

**Interest Calculation u/s 234C**

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	521392	15.00	78209	0	78200	3	2346
2.	Second (Up to Sep)	521392	45.00	234626	0	234600	3	7038
3.	Third (Up to Dec)	521392	75.00	391044	0	391000	3	11730

Fourth (Up to March)	521392	100.00	521392	550000	-28600	1	0
<b>Total</b>							<b>21114</b>

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
	Bank of India	RANCHI	469720110000300		BKID0004697	Cash Credit(Primary)
	ICICI Bank Ltd	RANCHI	017505500605		ICIC0000175	Current
	Oriental Bank of Commerce	RANCHI	07851131000208		ORBC0100785	Current
	Bank of India	PISKA MORE RANCHI	469730110000065		BKID0004697	Current

**GST Turnover Detail**

S.NO.	GSTIN	Turnover
	20ABZFS4217M1ZP	25632639
	<b>TOTAL</b>	<b>25632639</b>

**Details of Turnover as per GSTR-3B (Imported From Form 26AS)**

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	20ABZFS4217M1ZP	AA200421182470U	07-Jul-2021	April,2021	2685750	2685750
2	20ABZFS4217M1ZP	AA2005211746598	20-Jul-2021	May,2021	0	0
3	20ABZFS4217M1ZP	AA200621211562Z	22-Jul-2021	June,2021	803571.43	803571.43
4	20ABZFS4217M1ZP	AA200721139186K	19-Aug-2021	July,2021	1412187.5	1412187.5
5	20ABZFS4217M1ZP	AA200821152735G	18-Sep-2021	August,2021	2309960.04	2309960.04
6	20ABZFS4217M1ZP	AA2010212046825	25-Nov-2021	October,2021	400000	400000
7	20ABZFS4217M1ZP	AA2009211874739	19-Oct-2021	September,2021	2353427.68	2353427.68
8	20ABZFS4217M1ZP	AA2002221300467	16-Mar-2022	February,2022	1636384.09	1636384.09
9	20ABZFS4217M1ZP	AA200122161805S	18-Feb-2022	January,2022	2338753.53	2338753.53
10	20ABZFS4217M1ZP	AA201221300114H	28-Jan-2022	December,2021	4171105.36	4171105.36
11	20ABZFS4217M1ZP	AA201121166866G	20-Dec-2021	November,2021	1887902.68	1887902.68
12	20ABZFS4217M1ZP	AA2003222967757	26-Apr-2022	March,2022	5633596.99	5633596.99
	<b>Total</b>				<b>25632639.30</b>	<b>25632639.30</b>

**Details of Interest on F.D.R.**

S.NO.	PARTICULARS	AMOUNT
	BANK OF INDIA	64752
	<b>TOTAL</b>	<b>64752</b>

**Details of T.D.S. on Non-Salary(26 AS Import Date:28 Sep 2022)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
	BANK OF INDIA	RCHB00042A	64752	6476	6476
	THE DAUGHTER'S OF ST. ANNE (RANCHI REGION)	RCHT00036B	331602	6632	6632
	<b>TOTAL</b>		<b>396354</b>	<b>13108</b>	<b>13108</b>

**Head wise Summary on Income and TDS thereon**

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
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Business	194C	331602	25897792 (Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :25897792	6632
Other Sources	194A	64752	102921 Interest Income:102921	6476
<b>Total</b>		<b>396354</b>	<b>26000713</b>	<b>13108</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference	
1	Interest from deposit	64752	Interest on FDR	71228	-6476
2	Business receipts	331602	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity No account case gross receipts business /profession	25740724  157068	
				<b>25897792</b>	<b>-25566190</b>
3	GST turnover	25632639			
4	GST purchases	13128292			
	Interest from others		Other	30000	
				<b>30000</b>	<b>30000</b>
	Interest from income tax refund		- Interest from IT Refund	1693	1693

**Maximum Allowable Salary to Partners**

Profit Before Remuneration	3770223
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (3470223 x 0.6)	2082134
<b>Maximum Allowable Salary to Partners</b>	<b>2352134</b>



Signature

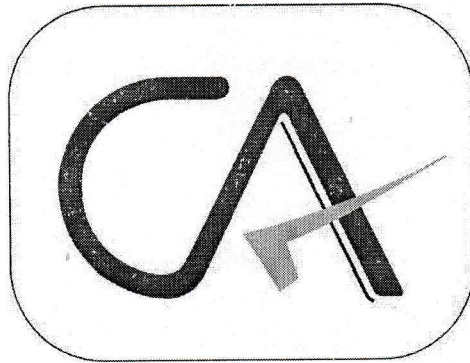
(UJJWAL GUPTA)

For SAI NIWAS CONSTRUCTIONS

**TAX AUDIT REPORT**  
**&**  
**FINANCIAL STATEMENTS**  
**OF**  
**SAI NIWAS CONSTRUCTIONS**

REG OFFICE:- C/O SANJAY KUMAR SINHA PRAGATI  
NEAR NARAYANI SWEETS PISKA MORE, HESAL  
RANCHI JHARKHAND:-834005

**FINANCIAL YEAR 2021-22**



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**PRASAD KUMAR & CO.**

CHARTERED ACCOUNTANTS

301 3<sup>RD</sup> PRARTHANA HEIGHTS OPP NIRVACHAN AYOGYA NEW MARKET  
RATU ROAD CHOWK RANCHI -834001 JHARKHAND

Mobile: 09386438432

E-mail: caprafulkumar@gmail.com

Acknowledgement Number:566124650290922

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

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

1. I have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	SAI NIWAS CONSTRUCTIONS
Address	C/O SANJAY KUMAR SINHA, PRAGATI NEAR NARAYANI SWEETS , PISKA MORE HESAL , , , , 35- Jharkhand , 91-India , Pincode - 834005
PAN	ABZFS4217M
Aadhaar Number of the assessee, if available	

2. I 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

**C/O SANJAY KUMAR SINHA,PRAGATI NEAR NARAYANI SWEETS,01,PISKA MORE HESAL,RANCHI,RANCHI** and **0** branches.

3. a. I report the following observations/comments/discrepancies/inconsistencies if any:

**These financial statements are the responsibilities of management. Our responsibility is to express an opinion on these financial statements based on our tax audit. We conducted tax audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.**

b. Subject to above,-

A. I have obtained all the information and explanations which, to the best of **my** knowledge and belief, were necessary for the purposes of the audit.

B. In **my** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **my** examination of the books.

C. In **my** opinion and to the best of **my** information and according to the explanations given to **me** 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.

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text: "P. PRASAD KUMAR & CO. CHARTERED ACCOUNTANTS" around the perimeter and "FRN-0088100" in the center.

**Acknowledgement Number:566124650290922**

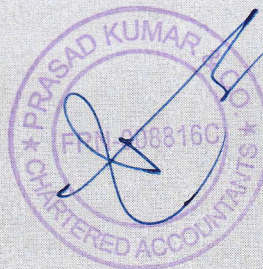
5. In **my** opinion and to the best of **my** information and according to the explanations given to **me**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.

**Accountant Details**

Name	<b>PRAFUL KUMAR SAHU</b>
Membership Number	<b>424770</b>
FRN (Firm Registration Number)	<b>0008816C</b>
Address	<b>301 3rd floor Prarthana Height , New Market Ratu Road Chowk, Ratu Road , , 35- Jharkhand , 91-India , Pincode - 834001</b>
Date of signing Tax Audit Report	<b>29-Sep-2022</b>
Place	<b>RANCHI</b>
Date	<b>29-Sep-2022</b>

This form has been digitally signed by **PRAFUL KUMAR SAHU** having PAN **FHTPS6596A** from IP Address **RANCHI** on **29/09/2022 02:08:22 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority





Acknowledgement Number:566124650290922

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

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

PART - A

1. Name of the Assessee	SAI NIWAS CONSTRUCTIONS
2. Address of the Assessee	C/O SANJAY KUMAR SINHA, PRAGATI N EAR NARAYANI SWEETS , PISKA MORE HESAL , , , , 35- Jharkhand , 91-India , Pincode - 834005
3. Permanent Account Number (PAN)	ABZFS4217M
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 35- Jharkhand	20ABZFS4217M1ZP

5. Status	सत्यमेव जयते कोष मूलो दण्डः	Firm
6. Previous year		01-Apr-2021 to 31-Mar-2022
7. Assessment year		2022-23
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
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Sl. No.	Name	Profit Sharing Ratio (%)
		

1	DEEPAK KUMAR SINHA	33.33
2	SANJAY KUMAR SINHA	33.34
3	UJJWAL GUPTA	33.33

(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**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). 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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

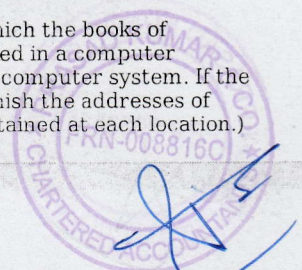
(b). If there is any change in the nature of business or profession, the particulars of such change ? **No**

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **Yes**

Sl. No.	Books prescribed
1	Bank Book BANK BOOK JOURNAL LEDGER ETC
2	Cash Book
3	Bank Book
4	Purchases Register
5	Ledger
6	Journal

(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.)



Acknowledgement Number:566124650290922

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank Book BANK BOOK JOURNAL LEDGER ETC (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
2	Cash Book (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
3	Bank Book (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
4	Purchases Register (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
5	Ledger (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
6	Journal (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand

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

 Same as 11(b) above

Sl. No.	Books examined
1	Bank Book BANK BOOK JOURNAL LEDGER ETC
2	Cash Book
3	Bank Book
4	Purchases Register
5	Ledger
6	Journal



**Acknowledgement Number:566124650290922**

1	DEEPAK KUMAR SINHA	33.33
2	SANJAY KUMAR SINHA	33.34
3	UJJWAL GUPTA	33.33

(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**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). 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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

**No**

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

**Yes**

Sl.No.	Books prescribed
1	Bank Book BANK BOOK JOURNAL LEDGER ETC
2	Cash Book
3	Bank Book
4	Purchases Register
5	Ledger
6	Journal

(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.)



Same as 11(a) above

No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank Book BANK BOOK JOURNAL LEDGER ETC (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
2	Cash Book (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
3	Bank Book (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
4	Purchases Register (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
5	Ledger (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand
6	Journal (Computerized)	C/O SANJAY KUMAR SINHA	PRAGATI, NEAR SBI OFFICER COLONY DEVI MA NDAP ROAD	PISKA MORE RANCHI	834005	91-India	35- Jharkhand

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

Same as 11(b) above

Sl. No.	Books examined
1	Bank Book BANK BOOK JOURNAL LEDGER ETC
2	Cash Book
3	Bank Book
4	Purchases Register
5	Ledger
6	Journal

FRASAD KUMAR & CO. CHARTERED ACCOUNTANTS  
FRN 008316C

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

Sl. No.	Section	Amount
	No records added	

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

**Mercantile system**

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

**No**

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

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

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

**No**

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

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

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year

**Lower of Cost or Market rate**

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

**No**

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



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

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

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

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

Sl.No.	Description	Amount
		₹ 0

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	



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

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1								₹ 0	₹ 0	

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

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment to year 2021-22 only)	Adjustment made to the written down value of Intangible asset due excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 52,087	₹ 0	₹ 0	₹ 52,087	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,209	₹ 46,878
2	Plant and Machinery @ 15%	15	₹ 1,64,592	₹ 0	₹ 0	₹ 1,64,592	₹ 0	₹ 0	₹ 0	₹ 0	₹ 24,689	₹ 1,39,903
3	Plant and Machinery @ 40%	40	₹ 0	₹ 0	₹ 0	₹ 0	₹ 55,000	₹ 55,000	₹ 0	₹ 0	₹ 11,000	₹ 44,000

19. Amount admissible under section-

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

ASAD KUMAR  
 CHARTERED ACCOUNTANT



No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

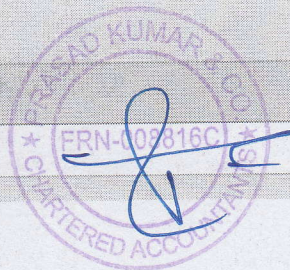
Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		



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

Sl. No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(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:

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

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

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



is payment referred to in sub-clause (ia)

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

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

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

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

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

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

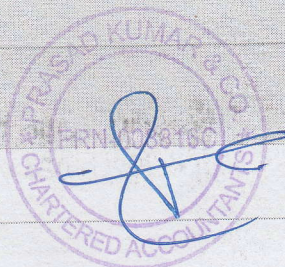
Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

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

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

₹ 0



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v. Wealth tax under sub-clause (iia)

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

₹ 0

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

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

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

₹ 0

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

₹ 0

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

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

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

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

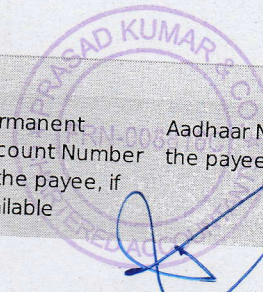
Yes

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

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



No records added

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

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability	Amount
1		₹ 0

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

Sl. No.	Particulars	Amount
	No records added	

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

₹ 0

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

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
	No records added					

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

Sl. No.	Section	Description	Amount
	No records added		

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

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

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount



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 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

No records added

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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)(viii) ?

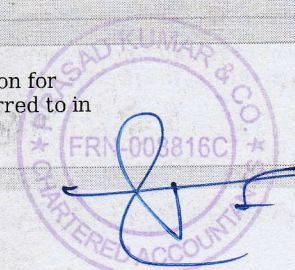
No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib) ?

Not Applicable



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Please furnish the details of the same

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

A.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**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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

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

1										₹ 0		₹ 0	₹ 0	
---	--	--	--	--	--	--	--	--	--	-----	--	-----	-----	--

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? **No**

b. 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
--	------------------------------	---	--	--	--

No records added

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

No

b. Please furnish the following details

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

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

No

b. Please furnish the following details

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

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



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Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted during the previous year?	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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



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

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

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

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

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

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

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

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



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Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

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



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

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

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

Not Applicable

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

No

Please furnish the details of the same.

₹ 0

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

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Not Applicable

Please furnish the details of the same.

₹ 0

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

No

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

No records added

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

No



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Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

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

No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

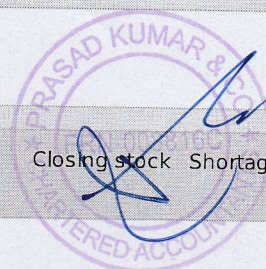
(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish:

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

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

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



0 0 0 0 0

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

A. Raw materials:

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

B. Finished products :

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

No records added

C. By-products

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

No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

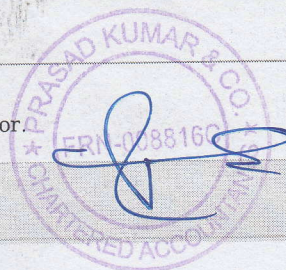
Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.



38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	25408620		15711000	
(b)	Gross profit / Turnover	7017976	27.62	5534367	35.23
(c)	Net profit / Turnover	1713144	6.74	1055326	6.72
(d)	Stock-in-Trade / Turnover	9800000	38.57	16000000	101.84
(e)	Material consumed / Finished goods produced	0	0	0	0

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

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
---------	--	-----------------------	--------------------------------------	---------------------------------------	--------	---------

No records added





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

**No**

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

**No**

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

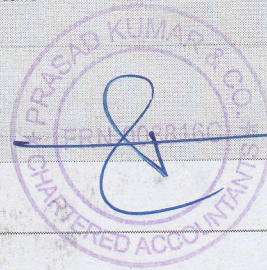
44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

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

No records added

Accountant Details

Accountant Details



Name

**PRAFUL KUMAR SAHU**

Membership Number

**424770**

FRN (Firm Registration Number)

**0008816C**

Acknowledgement Number:566124650290922

Address	301 3rd floor Prarthana Height New Market Ratu Road Chowk, Ratu Road ... 35- Jharkhand, 91-India, Pincode - 834001
Place	RANCHI
Date	29-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	15-Feb-2022	15-Feb-2022	₹ 55,000	₹ 0	₹ 0	₹ 0	₹ 55,000

Deductions Details (From Point No.18)



Registration Number:566124650290922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by **PRAFUL KUMAR SAHU** having PAN **FHTPS6596A** from IP Address **RANCHI** on **29/09/2022 02:08:22 PM** Dsc Sl.No and issuer, **C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**



**M/S SAI NIWAS CONSTRUCTIONS**  
C/O Sanjay Kumar Sinha, Pragati , Devi Mandap Road, Piska More  
Ranchi 834005 Jharkhand

Balance Sheet as on 31st March,2022

Liabilities	Amount (Rs)	Assets	Amount (Rs)
<b>Partners Capital A/c</b> (Sch. A)	1,63,26,194.00	<b>Fixed Assets</b>	
Deepak Kumar Sinha	58,95,328.00	Fixed Assets (As per Sch E)	34,61,305.00
Sanjay Kumar Sinha	61,08,946.00	<b>Investment</b>	1,11,11,833.00
Ujjwal Gupta	43,21,920.00	Fixed Deposit	13,25,777.00
		Sri Krishna Developers Pvt Ltd	5,61,000.00
		Food Foil Enterprises	4,00,000.00
		Ranchi Darbaar	88,25,056.00
<b>Loan Fund</b>		<b>Current Assets</b>	
Unsecurd Loan (Sch. B)	23,50,100.00	Loans & Advances (Asset) (Sch F)	53,02,674.00
		Work in Progress	98,00,000.00
<b>Loans &amp; Advances</b>		Bank Balance (Sch. G)	7,82,384.00
Advance From Customer (Sch. C)	85,90,360.00	Cash in Hand	2,68,848.00
<b>Current Liabilities &amp; Advances</b>			
Sundry Creditors (Sch. D)	29,58,522.00		
Duties & Taxes (GST)	5,01,868.00		
<b>Total</b>	<b>3,07,27,044.00</b>	<b>Total</b>	<b>3,07,27,044.00</b>

UDIN:-22424770AWMDQ05145

For Sai Niwas Constructions

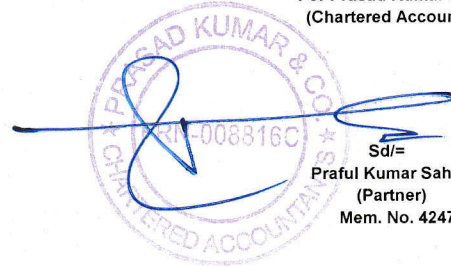


Sd/-  
Ujjwal Gupta  
(Partner)

Place: Ranchi  
Date: 29/09/2022

In terms of our report of as on date

For Prasad Kumar & Co.  
(Chartered Accountant)



Sd/-  
Praful Kumar Sahu  
(Partner)  
Mem. No. 424770

**M/S SAI NIWAS CONSTRUCTIONS**  
C/O Sanjay Kumar Sinha, Pragati , Devi Mandap Road, Piska More  
Ranchi 834005 Jharkhand

**Profit and loss account for the year ended 31st March, 2022**

Particulars	Amount	Particulars	Amount
<b>To Opening Work-in Progress</b>		<b>Direct Incomes</b>	
Construction Work in Progress	1,60,00,000.00	SALES	2,54,08,620.00
		Contract work	3,32,104.00
<b>Purchase Accounts</b>			98,00,000.00
Material Purchased	1,21,42,238.00	<b>By Closing Stock &amp; WIP</b>	
		Stock	41,29,495.00
<b>Direct Expenses</b>		Work in Progress	56,70,505.00
Labour Charges and others	3,80,510.00		
	70,17,976.00		
<b>Gross Profit c/o</b>	<b>3,55,40,724.00</b>		<b>3,55,40,724.00</b>
		<b>Gross Profit b/f</b>	70,17,976.00
<b>Indirect Expenses</b>			
Bank Charges	27,210.47	Discount Received	54,147.00
Bank Interest	27,994.00	Interest Accrued on Fixed Deposit	71,228.00
Salary & Incentive	10,79,000.00	Interest on Investment	30,000.00
Electricity Exp	13,700.00	Interest on TDS Refund	1,693.00
Consultancy fee	60,000.00		1,57,068.00
Interest on GST	1,432.00		
Audit & Consultancy Fee	23,600.00		
Landowner Rent	1,93,000.00		
Office Rent	36,000.00		
Misc Charges	3,784.85		
Legal and Registration fee	63,180.00		
Site Exp	1,57,706.00		
Depreciation	40,897.48		
To Net Profit t/f to P/L Appropriation A/c	54,47,539.20		
	71,75,044.00		71,75,044.00
		<b>By Net Profit</b>	54,47,539.20
To Interest on Partners Capital	15,74,395.00		
Deepak Kumar Sinha	5,79,905.00		
Sanjay Kumar Sinha	5,95,389.00		
Ujjawal Gupta	3,99,101.00		
To Partner Remuneration	21,60,000.00		
Deepak Kumar Sinha	7,20,000.00		
Sanjay Kumar Sinha	7,20,000.00		
Ujjawal Gupta	7,20,000.00		
To Net Profit transferred to Partner Cap. A/c	17,13,144.20		
Deepak Kumar Sinha	5,71,048.07		
Sanjay Kumar Sinha	5,71,048.07		
Ujjawal Gupta	5,71,048.07		
	<b>54,47,539.20</b>	<b>Total</b>	<b>54,47,539.20</b>

UDIN:-22424770AWMDQO5145

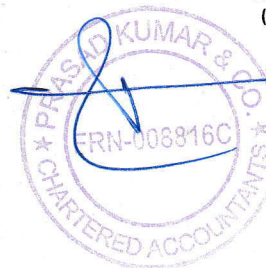
In terms of our report of as on date

For Sai Niwas Construction

For Prasad Kumar & Co.  
(Chartered Accountant)

Sd/-  
Ujjawal Gupta  
(Partner)

Place: Ranchi  
Date:29/09/2022



Sd/-  
Pratul Kumar Sahu  
(Partner)  
Mem. No. 424770

## Financial Year 2021-2022

### Partners Capital A/C (A)

Name	Opening Balance	Capital Addition	Interest on Capital @12%	Salary	Profit	Total	Less: Drawings	Closing Balance
1) Deepak Kumar Sinha	48,32,545.00	0.000	5,79,905.00	7,20,000.00	5,71,048.07	67,03,498.07	8,08,170.00	58,95,328.00
2) Sanjay Kumar Sinha	49,61,579.00	0.000	5,95,389.00	7,20,000.00	5,71,048.07	68,48,016.07	7,39,070.00	61,08,946.00
3) Ujjwal Gupta	33,25,842.00	0.000	3,99,101.00	7,20,000.00	5,71,048.07	50,15,991.07	6,94,071.00	43,21,920.00
	<b>1,31,19,966.00</b>	<b>0.00</b>	<b>15,74,395.00</b>	<b>21,60,000.00</b>	<b>17,13,144.20</b>	<b>1,85,67,505.20</b>	<b>22,41,311.00</b>	<b>1,63,26,194.00</b>

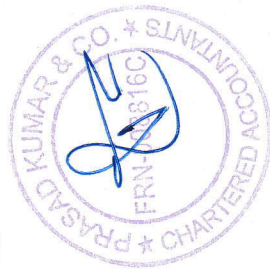
Place: Ranchi

Date: 29/09/2022

For Sai Niwas Construction

*Gupta*

(Partner)



**M/S SAI NIWAS CONSTRUCTIONS**  
PISKA MORE  
RATU ROAD, RANCHI-834005

**Financial Year 2021-22**

**Sch (B) Unsecured Loan**

S.No	Particulars	Dr.	Cr.
1	Alok Kumar Verma	-	13,50,000.00
2	Abhishek Verma		10,00,100.00
		-	23,50,100.00
			23,50,100.00



*gupta*

Sch (C)

Advance From Customer

S.No	Particulars	Dr.	Cr.
1	Abhay Kumar/ Bicky Kumar		100000.00
2	Abhishek Kumar		495049.50
3	Amit Kumar		594059.41
4	Arvind Pandey		198019.80
5	Ashutosh Kumar		445544.55
6	Chanchala Pandey		297029.70
7	Dilip Yadav Customer		803571.44
8	Jyoti Kumari		142857.14
9	Manju Mahto		2500000.00
10	Samantha Sawapan Kumar		1687124.75
11	Soni		1386139.62
12	Suman Khalko Sanjay Kumar Thakur	59035.70	
	<b>Grand Total</b>	<b>59035.70</b>	<b>8649395.91</b>
			8590360.21



*gk*



## Sch (D)

## Sundry Creditors

S.No	Particulars	Dr.	Cr.
1	ALOK KUMAR VERMA (S CR.)		1054255.00
2	Anish Enterprises		470439.89
3	Anita & Rakesh Sahay		1174970.00
4	CALCUTA SUPPLY STORE		11787.16
5	Disha Gypsum		77226.49
6	E Solution Techology		5591.21
7	EXPENSES PAYBLE		171260.00
8	Grid Consultancy	175000.00	
9	Haider Ali Glass Door	170000.00	
10	Jai Shree Enterprises	30000.00	
11	Jayanti Enterprises	507931.00	
12	Lalsa Enterprises		325000.00
13	Maa Gauri Steel	22532.00	
14	Ms ZA Construction Private Ltd	322600.00	
15	NAVEEN ENTERPRISES	9503.00	
16	Neelam Sinha (Rent)		36000.00
17	N M Sales		636792.24
18	Ocanic Life Co Pvt Ltd		25000.00
19	Om Ecolites		80734.26
20	Om Marble Traders	22077.57	
21	P.K HARDWARE	181741.00	
22	Praful Sir		21794.00
23	PRAKASH GENERAL AGENCIES		9272.92
24	Prasad Hardware	49500.35	
25	Prime Alminium		35939.00
26	Raj Glass And Hardware	28306.00	
27	Saakshi Udyog Private Ltd.		68193.80
28	Santan Kumar Sharma	500.00	
29	Sd Plasto	100000.00	
30	Shivam Ghos Shivam Steel Co.		209514.80
31	Shivam Steel		64631.19
32	S P Sonali & Co.	109400.00	
33	SS ALMUNIUM	31664.92	
34	S.S Trading		225550.04
35	Subarta Das Gupta	3392.00	
36	TDS PAYBLE		11738.00
37	Vanisha Traders	346556.58	
38	VERMA ENTERPRISES		122930.00
39	Verma Indusrial Corporation		440484.50
40	Vios Steel Axis	159892.00	
41	Well India Cable	49985.92	
	<b>Grand Total</b>	<b>2320582.34</b>	<b>5279104.50</b>
			<b>29,58,522.16</b>



*Gepta*

FIXED ASSETS (AS PER INCOME TAX ACT - 1961)

Sch E

Financial Year 2021-2022

SL No.	Assets	Rate of Dep.	WDV			Depreciation / Amortisation			Net Block		
			As at 1-Apr-21	Addition	Deduction / Adjustments	As at 31-Mar-22	As at 1-Apr-21	For the Year	Deduction / Adjustments	Upto 31-Mar-22	As at 31-Mar-22
	land 2.75decimil		8,35,000.00	-	-	8,35,000.00				8,35,000.00	8,35,000.00
	land 4.75decimil	15%	23,95,524.00	-	-	23,95,524.00				23,95,524.00	23,95,524.00
	air conditioner	10.00%	21,874.95	-	-	21,874.95		3,281.24	3,281.24	18,593.71	21,874.95
1	Furniture	10.00%	52,087.05	-	-	52,087.05		5,208.71	5,208.71	46,878.35	52,087.05
2	Computer	40.00%	-	55,000.00	-	55,000.00		11,000.00	11,000.00	* 44,000.00	-
3	Inverter	15.00%	1,116.99	-	-	1,116.99		167.55	167.55	949.44	1,116.99
4	Stabiliser	15.00%	1,799.03	-	-	1,799.03		269.85	269.85	1,529.17	1,799.03
5	Bike-Bullet	15.00%	38,252.76	-	-	38,252.76		5,737.91	5,737.91	32,514.85	38,252.76
6	Mobile	15.00%	14,344.52	-	-	14,344.52		2,151.68	2,151.68	12,192.84	14,344.52
7	TV	15.00%	10,137.40	-	-	10,137.40		1,520.61	1,520.61	8,616.79	10,137.40
8	Printer	15.00%	7,940.28	-	-	7,940.28		1,191.04	1,191.04	6,749.23	7,940.28
9	Batteries	15.00%	6,821.85	-	-	6,821.85		1,023.28	1,023.28	5,798.57	6,821.85
10	COFFE MACHINE	15.00%	7,952.56	-	-	7,952.56		1,192.88	1,192.88	6,759.67	7,952.56
11	TVS APACHE round off	15.00%	54,351.51	-	-	54,351.51		8,152.73	8,152.73	46,198.78	54,351.51
	<b>TOTAL</b>		<b>34,47,203.00</b>	<b>-</b>	<b>55,000.00</b>	<b>35,02,202.87</b>	<b>-</b>	<b>40,897.48</b>	<b>-</b>	<b>34,61,305.39</b>	<b>34,47,203.00</b>



*Prasad*

## Sch (F)

## Loan and Advances (Assets)

S.No	Particulars	Dr.	Cr.
1	ADVANCE AX AY 22-23	550000.00	
2	Advance Tax Fy 2020-21	67207.00	
3	ANJU PRASAD		68800.00
4	ASHWINI KUMAR	165000.00	
5	DIGVIJAY NARAYAN SINHA	1300000.00	
6	Lalsa Enterprises Loan	100000.00	
7	Madan Sahay		618365.00
8	NAMAN BATER PVT.LTD	250000.00	
9	PRABHAT KISHORE		60000.00
10	RAJEEV KUMAR		169366.00
11	Ramesh Kumar Sinha	200000.00	
12	RISHU KUMAR		475665.00
13	RONALD JOSHEP STUART	3100000.00	
14	Sanjay Kr Gupta	100000.00	
15	Sanjay Sahay	653910.20	
16	Saurav Chandra Srivastav		295793.00
17	SEEMA KUMARI		179114.00
18	Shailesh Kumar	500000.00	
19	Shekar Sahay	75000.00	
20	SHREEKANT		200000.00
21	SHREE SAI KRIPA	291040.00	
22	TDS	17620.00	
	<b>Grand Total</b>	<b>7369777.20</b>	<b>2067103.00</b>
		5302674.2	

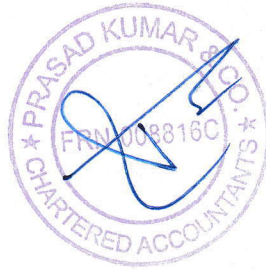


*Gpeta*

## Sch (G)

## Bank Balance

S.No	Particulars	Dr.	Cr.
1	Oriental Bank Of Commerce (Dormant a/c)	1,00,845.00	-
2	BOI	49,838.52	-
3	BOI OD A/C	6,31,700.61	-
		7,82,384.00	-



Geeta

**M/S SAI NIWAS CONSTRUCTIONS**  
C/O Sanjay Kumar Sinha, Pragati , Devi Mandap Road, Piska More  
Ranchi 834005 Jharkhand

**SCHEDULE OF NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART  
OF THE BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2022 AND TRADING & PROFIT & LOSS ACCOUNT FOR  
THE YEAR ENDED ON THAT DATE**

**1. SIGNIFICANT ACCOUNTING POLICIES :**

**GENERAL**

The Accounts have been prepared on the historic cost basis and on the principles of a going concern.

**2. REVENUE RECOGNITION:**

- (a) All Expenses and Income to the extent considered payable and receivable respectively unless specifically stated to  
(b) Income is recognised on receipt basis.

**3. FIXED ASSETS:**

- (a) Fixed Assets are stated at cost less depreciation  
(b) Depreciation on Fixed Assets have been provided on the Written Down Value Method as per Income-tax Rules

**4. INVENTORY VALUATION**

- (a) The Inventories are valued at Lower of cost or Market price and taken valued as certified by the Partner.

**5. SUNDRY DEBTORS & SUNDRY CREDITORS:**

Figures of Sundry Debtors & Sundry Creditors are subject to their confirmation.

**6. CASH IN HAND**

The Cash in hand is taken as per books of accounts maintained and as certified by the Partner.

As per our report of even date Annexed  
For Prasad Kumar & Co.  
Chartered Accountants,

SD/  
CA PRAFUL KUMAR SAHU  
(Partner)  
M.No. 424770



Place :-RANCHI  
Date:-29/09/2022  
UDIN:-22424770AWMDQO5145

M/S SAI NIWAS CONSTRUCTIONS

SD/  
Ujjwal Gupta  
Partner