

## 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  
**2021-22**

PAN ABZFS4217M  
Name SAI NIWAS CONSTRUCTIONS  
Address C/O SANJAY KUMAR SINHA , PRAGATI NEAR NARAYANI SWEETS , PISKA MORE HESAL , RANCHI,RANCHI . 35-  
Jharkhand , 91-India , 834005  
Status Firm Form Number ITR-5  
Filed u/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 359612710150322

Current Year business loss, if any	1	0
Total Income		10,55,330
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	10,55,330
Net tax payable	4	3,29,263
Interest and Fee Payable	5	12,948
Total tax, interest and Fee payable	6	3,42,211
Taxes Paid	7	4,09,418
(-)Tax Payable /(-)Refundable (6-7)	8	(-) 67,210
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 15-03-2022 12:29:39 from IP address 10.1.122.226 and verified by UJJWAL GUPTA having PAN AOYPG3750P on 15-03-2022 12:29:38 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



ABZFS4217M05359612710150322D7110703A14AFE45C5A8529744200A132340363A

**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	2021-2022
Ward	ITO WARD W3(1), RANCHI	Year Ended	31.3.2021
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	15/03/2022	Acknowledgement No.:	359612710150322
Last Year Return Filed On	21/01/2021	Serial No.:	222454091210121
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.1511852)</b>	<b>929754</b>
Profit as per Profit and Loss a/c	1055326
<u>Add:</u>	
Depreciation Debited in P&L A/c	34833
Interest Paid to Partners	1366524
Remuneration Paid to Partners	1440000
Total	3896683
<u>Less:</u>	
Interest Income	125572
Depreciation as per Chart u/s 32	34833
Interest as per Deed u/s 40(b)	1366524
	1526929
	2369754
Profit Before Remuneration	2369754
Remuneration Allowable	1440000
	929754
<b>Income from Other Sources (Chapter IV F)</b>	<b>125572</b>
Interest on F.D.R.	125572
<b>Gross Total Income</b>	<b>1055326</b>
<b>Total Income</b>	<b>1055326</b>
Round off u/s 288 A	<b>1055330</b>
Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.	<b>1055330</b>

Tax Due @ 30%	316599
Health & Education Cess (HEC) @ 4.00%	12664
	329263
T.D.S./T.C.S	9418
	319845
Advance Tax	400000
	-80155
Interest u/s 234 A/B/C	12948
	-67207
Refundable (Round off u/s 288B)	67210

<b>Interest Charged</b>	<b>(Rs.)</b>	<b>T.D.S./ T.C.S. From</b>	<b>(Rs.)</b>
u/s 234C	12948	Non-Salary(as per Annexure)	9418

(1437+4317+7194+0)

Interest calculated upto March,2022, Due Date for filing of Return October 31, 2021

Due date extended to 15/03/2022 Circular No. 01/2022 in F.No:225/49/2021/ITA-II Dt 11-Jan-2022

As per notification, In case tax payable exceeds Rs. 1.00 Lac, due date for the purpose of interest u/s 234A has not been extended.

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:09 Mar 2022**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510308	16/01/2021	11020	HDFC BANK LTD. GOREGAON (WEST) BRANCH	400000
<b>Total</b>					<b>400000</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	480000	510313	351775	4832545
SANJAY KUMAR SINHA	33.34	33.34	480000	516488	351775	4961579
UJJWAL GUPTA	33.33	33.33	480000	339723	351775	3325842
<b>Total</b>			<b>1440000</b>	<b>1366524</b>	<b>1055325</b>	<b>13119966</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%	57874	0	0	57874	0	0	57874	5787	52087
PLANT AND MACHINERY	15%	193637	0	0	193637	0	0	193637	29046	164591
<b>Total</b>		<b>251511</b>	<b>0</b>	<b>0</b>	<b>251511</b>	<b>0</b>	<b>0</b>	<b>251511</b>	<b>34833</b>	<b>216678</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)	319845	15.00	47977	0	47900	3	1437
2.	Second (Up to Sep)	319845	45.00	143930	0	143900	3	4317
3.	Third (Up to Dec)	319845	75.00	239884	0	239800	3	7194

4.	Fourth (Up to March)	319845	100.00	319845	400000	-80100	1	0
	<b>Total</b>							<b>12948</b>

### Bank Account Detail

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

### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	20ABZFS4217M1ZP	15210074
	<b>TOTAL</b>	<b>15210074</b>

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

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
					0	0
1	20ABZFS4217M1ZP	AA200420099408F	30-Jun-2020	April,2020	179464.29	179464.29
2	20ABZFS4217M1ZP	AA200520083534O	30-Jun-2020	May,2020	480163.38	480163.38
3	20ABZFS4217M1ZP	AA2007201376997	15-Sep-2020	July,2020	764285.69	764285.69
4	20ABZFS4217M1ZP	AA200620209066X	15-Sep-2020	June,2020	0	0
5	20ABZFS4217M1ZP	AA200820090524K	19-Sep-2020	August,2020	1344392.88	1344392.88
6	20ABZFS4217M1ZP	AA200920063231W	21-Oct-2020	September,2020	2786000	2786000
7	20ABZFS4217M1ZP	AA2010200874022	18-Nov-2020	October,2020	1490178.63	1490178.63
8	20ABZFS4217M1ZP	AA201120087517N	18-Dec-2020	November,2020	267857.14	267857.14
9	20ABZFS4217M1ZP	AA2002211424136	20-Mar-2021	February,2021	2440875	2440875
10	20ABZFS4217M1ZP	AA2001211270664	20-Feb-2021	January,2021	1655000	1655000
11	20ABZFS4217M1ZP	AA200321184649B	20-Apr-2021	March,2021	3801857.14	3801857.14
12	20ABZFS4217M1ZP	AA201220206133E	22-Jan-2021	December,2020	15210074.15	15210074.15
	<b>Total</b>					

### Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(Rs.)
1	SFT-012 Purchase or Sale of Immovable Property	DISTRICT REGISTRATION OFFICE , SUB REGISTRAR OFFICE KUTCHERY SADAR, RANCHI, JHARKHAND, INDIA, 834001	26-Nov-2020	2380000
	<b>Total</b>			<b>2380000.00</b>

### Details of T.D.S. on Non-Salary(26 AS Import Date:09 Mar 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
1	BANK OF INDIA	RCHB00042A	125572	9418	9418
	<b>TOTAL</b>		<b>125572</b>	<b>9418</b>	<b>9418</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
Other Sources	194A	125572	125572	Interest Income:125572	9418
	<b>Total</b>	<b>125572</b>	<b>125572</b>		<b>9418</b>

### Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
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NAME OF ASSESSEE : SAI NIWAS CONSTRUCTIONS A.Y. 2021-2022 PAN : ABZFS4217M Code :C11A

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1	Interest from deposit	125572	Interest on FDR	125572	NIL
2	Interest from others	67813			
3	Sale of land or building	4395200			
	Business receipts		Trading Account->Sales/ Gross receipts of business	15711000	
			Profit and Loss	125572	
			Account->Other income		
				<b>15836572</b>	<b>15836572</b>

**Maximum Allowable Salary to Partners**

Profit Before Remuneration 2369754

Maximum Allowable Salary to Partners

1. 90% On First 3,00,000 of Book Profit 270000

2. 60% of the rest (2069754 x 0.6) 1241852

**Maximum Allowable Salary to Partners 1511852**

Signature  
(UJJWAL GUPTA)  
For SAI NIWAS CONSTRUCTIONS

CompuTax : C11A [SAI NIWAS CONSTRUCTIONS]

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# **TAX AUDIT REPORT**

**FOR**

**FINANCIAL YEAR 2020-21**

**OF**

**M/S SAI NIWAS CONSTRUCTIONS**

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

**Acknowledgement Number: 358978430150322**

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 2021, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name SAINWAS 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 2021, and

ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In 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
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No records added

Accountant Details

Name **PRAFUL KUMAR SAHU**

Membership Number **424770**

FRN (Firm Registration Number) **0008816C**

Address **301 3rd floor Prarthana Height , New Market Ratu Road Chowk, Ratu Road . . . , 35- Jharkhand . 91-India .  
Pincode - 834001**

Date of signing Tax Audit Report **14-Feb-2022**

Place **RANCHI**

Date **15-Mar-2022**

This form has been digitally signed by **PRAFUL KUMAR SAHU** having PAN **FHTPS6596A** from IP Address **RANCHI** on **15/03/2022 12:08:19 PM** Dsc  
Sl.No and issuer  
**19615220CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



## 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 NEAR NARAYANI SWEETS  
PISKA MORE HESAL . . . 35- Jharkhand .  
91-India , Pincode - 834005**
3. Permanent Account Number (PAN) **ABZF54217M**
- 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 **Firm**
6. Previous year **01-Apr-2020 to 31-Mar-2021**
7. Assessment year **2021-22**

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?

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 ?

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

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

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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

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.) ?

N  
o

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 ?

(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) ?

N  
o

(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:

N  
o

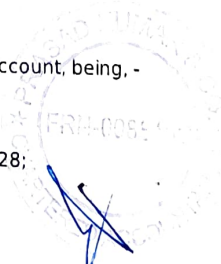
Sl. NO.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. 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
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₹ 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
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No records added

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

Sl. No.	Description	Amount
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No records added

(d). any other item of income;

Sl. No.	Description	Amount
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No records added

(e). Capital receipt, if any.

Sl. No.	Description	Amount
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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. of property	Address		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 ?
	Line 1	Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			

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 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(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	₹ 57,874	₹ 0	₹ 0	₹ 57,874	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,787	₹ 52,087
2	Plant and Machinery @ 15%	15	₹ 1,93,638	₹ 0	₹ 0	₹ 1,93,638	₹ 0	₹ 0	₹ 0	₹ 0	₹ 29,046	₹ 1,64,592

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.
			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

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		

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
												

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)

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

ii. as 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

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

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)

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 ? Y  
e  
s

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
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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) ? Y  
e  
s

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number, if available
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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	(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;	₹ 0

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			

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

Serial Number of page, if

Sl. No.	Name of person	Amount of income Section	Description of Transaction	Computation if any
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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
			₹ 0

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 ?

N  
o

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.

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.

Amount Prior period to which it relates (Year in yyyy-yy format)

Sl. No. Type Particulars

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)(vii) ?

N  
o

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
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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)(vii) ?

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 ?

N  
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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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
	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:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	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. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Amount	Assessment Year	Amount	Assessment Year
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)?

b. Please furnish the following details

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

Sl. No. Nature of the impermissible avoidance arrangement

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 :-

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	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) Part day during system

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

b.(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:-

4

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

32.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)	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	Amount as assessed (give reference to relevant order)	Remarks
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In case the assessment is

then take assessed)

section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)

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 ?

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.

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

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

Sl. No.	Tax deduction and collection Account Number (TAN)	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 deducted or 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

In case the

then take  
assessed)

section  
115BAC/115BAD (To be  
filled in for  
assessment year  
2021-22 only)

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 ?

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.

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

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

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 deducted or collected (5)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (7)	Total amount on which tax was deducted or collected at less than specified rate out of (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

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

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)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
(1)	(2)	(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
1			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

No records added

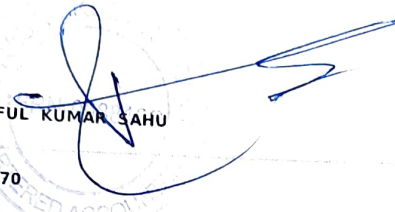
B. Finished products :

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		
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details



Name: **PRAFUL KUMAR SAHU**

Membership Number: **424770**

FRN (Firm Registration Number): **0008816C**

Address: **301 3rd floor Prarthana Height, New Market Ratu Road Chowk, Ratu Road, . . . 35- Jharkhand, 91-India. Pincode - 834001**

Place: **RANCHI**

Date: **15-Mar-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								

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		
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

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>
Place	<b>RANCHI</b>
Date	<b>15-Mar-2022</b>

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			
Plant and Machinery @ 15%					No records added			

	Total turnover of the assessee	15711000			7859750		
(b)	Gross profit / Turnover	5534367	15711000	35.23	4426176	7859750	56.31
(c)	Net profit / Turnover	1055326	15711000	6.72	386112	7859750	4.91
(d)	Stock-in-Trade / Turnover	16000000	15711000	101.84	16000000	7859750	203.57
(e)	Material consumed / Finished goods produced	0	0	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

42.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/ 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

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	Consumption 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?

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

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 ?

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. ?

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	%

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**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, 2021 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
- (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

M/S SAI NIWAS CONSTRUCTIONS

SD/  
Ujjwal Gupta  
Partner

Place :-RANCHI  
Date:-14/02/2022  
UDIN:-22424770AEWWHS7177



## Sch (F)

## Loan and Advances (Assets)

S.No	Particulars	Dr.	Cr.
1	✓ Advnce tax fy 2019-20	28,337.00	
2	✓ Advnce tax fy 2020-21	4,00,000.00	
3	✓ Anju Prasad		68,800.00
4	✓ Ashwini Kumar	1,65,000.00	
5	✓ Digvijay Narayan Sinha	13,00,000.00	
6	✓ Dilip Yadav <i>Customer</i>		5,245.00
7	✓ Lalsa Enterprises	1,00,000.00	
8	✓ Madan Sahey	2,50,000.00	
9	✓ Naman Bater pvt ltd	2,50,000.00	
10	✓ Nita Sahey	3,00,000.00	
11	✓ Oceanic Lift Company pvt ltd	3,00,000.00	
12	✓ Prabhat Kishore		60,000.00
13	✓ Rajeev Kumar		1,69,366.00
14	✓ Rakash Sahay	5,00,000.00	
15	✓ Rishu Kumar		4,75,665.00
16	✓ Ronald Joshep Stuart	31,00,000.00	
17	✓ Sanjay Sahay	1,00,000.00	
18	✓ Saurav Chandra Sristwav	2,00,000.00	
19	✓ Seema kumari		2,95,793.00
20	✓ Seema Sinha		1,79,114.00
21	✓ Shekhar Sahay		2,58,960.00
22	✓ Shekar Sahay	2,00,000.00	
23	✓ Shreekant		2,00,000.00
24	✓ Shree Sai kripa	5,50,000.00	
	✓ Sugandha Saran		50,000.00
	✓ TDS	13,930.00	
		77,57,267.00	17,62,943.00
		<b>59,94,324.00</b>	

## Sch (G)

## Bank Balance

S.No	Particulars	Dr.	Cr.
1	✓ Oriental Bank Of Commerce	1,00,845.00	-
2	✓ BOI	52,764.16	-
			-
		1,53,609.00	-

FIXED ASSETS (AS PER INCOME TAX ACT - 1961)

Sch E

SL No.	Assets	Rate of Dep.	WDV			Depreciation / Amortisation			Net Block			
			As at 1-Apr-20	Addition	Deduction / Adjustments	As at 31-Mar-21	As at 1-Apr-20	For the Year	Deduction / Adjustments	Upto 31-Mar-21	As at 31-Mar-21	As at 31-Mar-20
	land 2.75decimil		8,35,000.00	-	-	8,35,000.00					8,35,000.00	
	land 4.75decimil		23,95,524.00	-	-	23,95,524.00					23,95,524.00	
	air conditioner	15%	25,735.24	-	-	25,735.24		3,860.29		3,860.29	21,874.95	
1	Furniture	10.00%	57,874.50	-	-	57,874.50		5,787.45		5,787.45	52,087.05	57,874.50
2	Computer	60.00%	-	-	-	-		-		-	-	-
3	Inverter	15.00%	1,314.10	-	-	1,314.10		197.12		197.12	1,116.99	1,314.10
4	Stabiliser	15.00%	2,116.50	-	-	2,116.50		317.48		317.48	1,799.03	2,116.50
5	Bike-Bullet	15.00%	45,003.25	-	-	45,003.25		6,750.49		6,750.49	38,252.76	45,003.25
6	Mobile	15.00%	16,875.90	-	-	16,875.90		2,531.39		2,531.39	14,344.52	16,875.90
7	TV	15.00%	11,926.35	-	-	11,926.35		1,788.95		1,788.95	10,137.40	11,926.35
8	Printer	15.00%	9,341.50	-	-	9,341.50		1,401.23		1,401.23	7,940.28	9,341.50
9	Batteries	15.00%	8,025.70	-	-	8,025.70		1,203.86		1,203.86	6,821.85	8,025.70
10	COFFE MACHINE	15.00%	9,355.95	-	-	9,355.95		1,403.39		1,403.39	7,952.56	9,355.95
11	TVS APACHE	15.00%	63,942.95	-	-	63,942.95		9,591.44		9,591.44	54,351.51	63,942.95
	round off		0.06	-	-	0.06		(0.07)		(0.07)	0.13	-
	<b>TOTAL</b>		<b>34,82,036.00</b>	-	-	<b>34,82,036.00</b>		<b>34,833.00</b>		<b>34,833.00</b>	<b>34,47,203.00</b>	<b>2,25,776.70</b>



## Sch (D)

## Sundry Creditors

S.No	Particulars	Dr.	Cr.
	✓ Aadarsh Enterpriese	1,32,505.00	
	✓ Almunium point		68,628.77
	✓ Alok kumar Verma (s cr)		7,24,255.00
	✓ Anish Enterprise		5,72,586.89
	✓ Ashiyana Sale & Co,		22,665.96
	✓ Cacutta Store Supply		20,809.16
	✓ Disha Gypsam Private Ltd		20,200.00
	✓ Expenses Payble		1,71,260.00
	✓ Grid Consultancy	1,75,000.00	
	✓ Khushi Enterprises		1,50,000.47
	✓ Maa Ambe Sanitary		21,386.00
	✓ Maa Gauri Stell	22,532.00	
	✓ Maa tara Bricks		22,800.00
	✓ Murari Gupta	18,000.00	
	✓ Naveen Enterprises	9,503.00	
	✓ N M Sale		2,74,958.31
	✓ OM Ecolit		53,940.38
	✓ Om Marble Traders		27,187.01
	✓ Pawan Enterprises		612.00
	✓ Pawan Febrication		13,020.00
	✓ Pawan Kumar	80,299.00	
	✓ R.k Hardware		1,18,259.00
	✓ Praful Kumar Sahu	76,290.00	
	✓ Prakash General Agencies		9,272.92
	✓ Prakash Marble		2,58,976.67
	✓ Prasad Hardware	49,500.00	
	✓ Prime Almunium		90,939.00
	✓ Rahul Glass House		9,600.00
	✓ Rakesh Kumar		95,900.00
	✓ Saakshi Udyog Privt Ltd		52,523.80
	✓ Satish Kumar	50,000.00	
	✓ Shivam Steelco	7,83,856.00	
	✓ Shree Shyam Laminate		11,400.00
	✓ Shyam prasad S.S Trading		60,000.04
	✓ SS Almunium		46,250.08
	✓ Subrata Das Gupta	1,10,188.00	
	✓ TDS Payble		12,888.00
	✓ The Glass Company		9,997.00
	✓ Vanisha Traders	30,407.09	
	✓ Verma Enterprises		1,22,930.00
	✓ Verma Ind. Coporation		1,95,032.00
	✓ Vios Steel Axis		14,618.00
	✓ Vishu Vinayaka Marketing		30,000.00
		15,38,080.00	33,02,896.00
			<b>17,64,816.00</b>

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

Financial Year 2020-21

**Sch (B) Unsecured Loan**

S.No	Particulars	Dr.	Cr.
1	Alok Kumar Verma	-	13,50,000.00
		-	13,50,000.00
			13,50,000.00

**Sch (C) Advance From Customer**

S.No	Particulars	Dr.	Cr.
1	Aslam Alam		7,08,750.00
2	Ehsan Alam		11,60,716.00
3	Ejaz Rahman		7,67,678.00
4	Hydar Ali		3,57,144.00
5	Manju-Mahto		10,00,000.00
6	Rajiv Mahto		12,42,857.16
7	Sandeep Kumar		43,24,316.05
8	Sanjay Kumar		10,58,714.29
9	Suman Khalko Sanjay Kr Thakur		40,964.30
		-	1,06,61,140.00
			<b>1,06,61,140.00</b>

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**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, 2021**

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	1,57,11,000.00
<b>Purchase Accounts</b>		<b>By Work In Progress</b>	1,60,00,000.00
Material Purchased	85,31,478.00	Construction Work in Progress	
<b>Direct Expenses</b>			
Wages & Labour Charges	9,57,152.00		
Land Conversion cost	6,88,003.00		
<b>Gross Profit c/o</b>	55,34,367.00	<b>Gross Profit b/f</b>	55,34,367.00
	<b>3,17,11,000.00</b>		<b>3,17,11,000.00</b>
<b>Indirect Expenses</b>		By Interest Accrued on Fixed Deposit	1,25,572.00
Bank Charges	12,589.00		
Bank Interest	67,376.00		
Salary & Incentive	7,87,000.00		
Freight Charges	2,443.00		
Refreshment exp	60,000.00		
Interest on GST	2,368.00		
Audit & Consultancy Fee	70,000.00		
Labour Charges	59,750.00		
Landowner Rent	3,47,400.00		
Office Rent	36,000.00		
Consultancy Fee	25,000.00		
Site Exp	1,95,240.00		
Telephone & Internet Exp	12,450.00		
Travelling and Conveyance	85,640.00		
Depreciation	34,833.00		
To Net Profit t/f to P/L Appropriation A/c	38,61,850.00		
	<b>56,59,939.00</b>		<b>56,59,939.00</b>
To Interest on Partners Capital		By Net Profit	38,61,850.00
Deepak Kumar Sinha 5,10,313.00	13,66,524.00		
Sanjay Kumar Sinha 5,16,488.00			
Ujjawal Gupta 3,39,723.00			
To Partner Remuneration	14,40,000.00		
Deepak Kumar Sinha 4,80,000.00			
Sanjay Kumar Sinha 4,80,000.00			
Ujjawal Gupta 4,80,000.00			
To Net Profit transfered to Partner Cap. A/c	10,55,326.00		
Deepak Kumar Sinha 3,51,775.00			
Sanjay Kumar Sinha 3,51,775.00			
Ujjawal Gupta 3,51,775.00			
	<b>38,61,850.00</b>	<b>Total</b>	<b>38,61,850.00</b>

UDIN: 22424770AEWWHS7177

In terms of our report of as on date

For Sai Niwas Construction

For Prasad Kumar & Co.  
(Chartered Accountant)

Sd/-  
Ujjawal Gupta  
(Partner)

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

Place: Ranchi  
Date:14-02-2022

## Financial Year 2020-2021

### 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	42,52,610.30	0.000	5,10,313.00	4,80,000.00	3,51,775.00	55,94,698.30	7,62,153.00	48,32,545.00
2) Sanjay Kumar Sinha	43,04,078.93	0.000	5,16,488.00	4,80,000.00	3,51,775.00	56,52,341.93	6,90,763.00	49,61,579.00
3) Ujjwal Gupta	28,31,026.74	0.000	3,39,723.00	4,80,000.00	3,51,775.00	40,02,524.74	6,76,683.00	33,25,842.00
	1,13,87,715.97	0.00	13,66,524.00	14,40,000.00	10,55,325.00	1,52,49,564.97	21,29,599.00	1,31,19,966.00

Place: Ranchi  
Date: 14-02-2022

For Sai Niwas Construction

(Partner)

**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,2021**

Liabilities	Amount (Rs)	Assots	Amount (Rs)
<b>Partners Capital A/c</b> (Sch. A)	1,31,19,966.00	<b>Fixed Assots</b> (As per Sch E)	34,47,203.00
Deepak Kumar Sinha	48,32,545.00	Fixed Assots	
Sanjay Kumar Sinha	49,61,579.00	<b>Investment</b>	12,61,025.00
Ujjwal Gupta	<u>33,25,842.00</u>	Fixed Deposit	18,22,025.00
		Sri Krishna Developers Pvt Ltd	<u>5,61,000.00</u>
<b>Loan Fund</b>		<b>Current Assots</b>	
Secured Loan Bank OD	6,09,419.00	Loans & Advances (Asset) (Sch F)	59,94,324.00
Unsecurd Loan (Sch. B)	13,50,000.00	Work in Progress	1,60,00,000.00
<b>Loans &amp; Advances</b>		Bank Balance (Sch. G)	1,53,609.00
Advance From Customer (Sch. C)	1,06,61,140.00	Cash in Hand (Value Certified By Partner)	1,24,483.00
<b>Current Liabilities &amp; Advances</b>			
Sundry Creditors (Sch. D)	17,64,816.00		
Duties & Taxes	36,303.00		
<b>Total</b>	<b>2,75,41,644.00</b>	<b>Total</b>	<b>2,75,41,644.00</b>

UDIN: 22424770AEWWHS7177

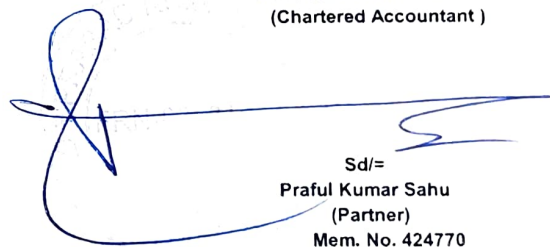
For Sai Niwas Constructions

In terms of our report of as on date

For Prasad Kumar & Co.  
(Chartered Accountant)

Sd/-  
Ujjwal Gupta  
(Partner)

Place: Ranchi  
Date:14-02-2022

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