

**NAME OF ASSESSEE** : **ADHARSHILA STRUCTURES PVT. LTD**  
**PAN** : **AAGCA0622B**  
**OFFICE ADDRESS** : 3RD STREET, 3RD STREET, SHUKLA COLONY, HINOO, RANCHI,  
 JHARKHAND-834002  
**STATUS** : PUB NOT INT **ASSESSMENT YEAR** : 2021 - 2022  
**WARD NO** : 2 R-1(C-2) **FINANCIAL YEAR** : 2020 - 2021  
**D.O.I.** : 11/12/1995  
**EMAIL ADDRESS** : draipat@hotmail.com  
**NATURE OF BUSINESS** : CIVIL CONSTRUCTION  
**STOCK VALUATION** : AT COST  
**METHOD**  
**METHOD OF ACCOUNTING** : MERCANTILE  
**NAME OF BANK** : BANK OF INDIA  
**MICR CODE** : 834013009  
**IFSC CODE** : BKID0004910  
**ADDRESS** : SHYAMLI  
**ACCOUNT NO.** : 491020100000455  
**OPTED FOR TAXATION** : YES  
**U/S 115BAA**  
**RETURN** : ORIGINAL (FILING DATE : 12/03/2022 & NO. : 335507420120322)

**COMPUTATION OF TOTAL INCOME**

**INCOME FROM HOUSE PROPERTY**

7196783

**LET OUT**

**NAME OF TENANT** : UNION BANK OF INDIA (TAN :  
 RCHU00773D)

**ADDRESS** : 0, ROYAL SQUARE, ARGORA CHOWK ,  
 ARGORA , RANCHI, JHARKHAND-834002

ANNUAL VALUE	4768000
LESS: STANDARD DEDUCTION U/S 24(a)	<u>-1430400</u>
<b>TAXABLE INCOME FROM HOUSE PROPERTY</b>	<u><b>3337600</b></u>

**LET OUT**

**NAME OF TENANT** : INDIRA IVF HOSPITAL PVT LTD (TAN  
 : JDHI01975B)

**ADDRESS** : 5TH FLOOR , ROYAL SQUARE, ARGORA  
 CHOWK, ARGORA , RANCHI, JHARKHAND-834002

ANNUAL VALUE	5513118
LESS: STANDARD DEDUCTION U/S 24(a)	<u>-1653935</u>
<b>TAXABLE INCOME FROM HOUSE PROPERTY</b>	<u><b>3859183</b></u>

**PROFITS AND GAINS FROM BUSINESS AND PROFESSION**

7484164

<b>PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT</b>	12751316
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**ADD :**

DEPRECIATION DISALLOWED	3658490	
DEEMED INCOME U/S 43CA	1180100	
DISALLOWED U/S 37	229852	
DISALLOWED U/S 40A	700000	
DISALLOWED U/S 43B	<u>24993</u>	<u>5793435</u>
		<b>18544751</b>

**LESS :**

RENT	10121100	
ALLOWED DEPRECIATION	<u>939487</u>	<u>-11060587</u>
		<u><b>7484164</b></u>

<b>GROSS TOTAL INCOME</b>	14680947
<b>TOTAL INCOME</b>	14680947
TOTAL INCOME ROUNDED OFF U/S 288A	14680950

**COMPUTATION OF TAX ON TOTAL INCOME**

<b>TAX ON RS. 14680950 @ 22%</b>	3229809
	<u>3229809</u>
ADD: SURCHARGE @ 10%	322981
	<u>3552790</u>
ADD: HEALTH AND EDUCATION CESS @ 4%	142112
	<u>3694902</u>

**LESS TAX DEDUCTED AT SOURCE**

SECTION 206CL	9398	
SECTION 194C: CONTRACTORS AND	4263	
SUB-CONTRACTORS		
SECTION 194I(B): SECTION 194I(B)	1095874	
SECTION 206CR: SECTION 206CR	2393	
SECTION 194-IB: TDS ON RENT OF PROPERTY	97283	<u>1209211</u>
		2485691

**LESS ADVANCE TAX**

0011349 - 01840 - 19-12-2020	1000000	
0014431 - 01981 - 19-12-2020	1000000	
0004329 - 06924 - 28-12-2020	500000	
0011352 - 01853 - 29-12-2020	1500000	<u>4000000</u>
		-1514309

**ADD INTEREST PAYABLE**

INTEREST U/S 234C	100665	100665
		-1413644

**LESS SELF ASSESSMENT TAX U/S 140A**

0004329 - 00862 - 28-09-2021	500000	500000
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**REFUNDABLE**

TAX ROUNDED OFF U/S 288B		(1913644)
		<u>(1913640)</u>

**INTEREST CALCULATION U/S 234C**

Ist : 3 \* 1% \* 372800 (372854 (2485691 X 15%)) = 11184  
 IInd : 3 \* 1% \* 1118500 (1118561 (2485691 X 45%)) = 33555  
 IIIrd : 3 \* 1% \* 1864200 (1864268 (2485691 X 75%)) = 55926

**INSTALLMENT WISE INCOME BIFURCATION**

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	14680950	14680950	14680950	14680950	14680950	14680950
	44AD/44ADA/44AE				0	0	0
	<b>TOTAL NORMAL INCOME</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>
	<b>TOTAL SPECIAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>*TOTAL INCOME</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>	<b>14680950</b>

**INCOME WISE ADVANCE TAX BIFURCATION**

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	3229809	3229809	3229809	3229809	3229809	3229809
	<b>TAX + SURC + HECESS</b>	<b>3694902</b>	<b>3694902</b>	<b>3694902</b>	<b>3694902</b>	<b>3694902</b>	<b>3694902</b>
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	1209211	1209211	1209211	1209211	1209211	1209211
	BALANCE TAX	2485691	2485691	2485691	2485691	2485691	2485691
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	<b>ADVANCE TAX LIABILITY</b>	<b>372854</b>	<b>1118561</b>	<b>1864268</b>	<b>2485691</b>	<b>2485691</b>	<b>2485691</b>

**ADVANCE TAX INSTALLMENTS**

Installment	Due Date	Due Installment	Minimum Advance Tax to be Paid to avoid Interest u/s	Advance Tax Paid	Interest U/s 234C Payable on	Interest U/s 234C

		234C				Date	Amount	Gross Amount		
		%	Amount	%	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2020	15%	372854	12%	298283	-	0	0	372854	11184
IIInd	15-09-2020	45%	1118561	36%	894849	-	0	0	1118561	33555
IIIrd	15-12-2020	75%	1864268	75%	1864268	-	0	0	1864268	55926
IVth	15-03-2021	100%	2485691	100%	2485691	19-12-2020	1000000	4000000	0	0
						19-12-2020	1000000			
						28-12-2020	500000			
						29-12-2020	1500000			

<b>Information regarding Turnover/Gross Receipt Reported for GST</b>	
GSTR No.	20AAGCA0622B1ZS
Amount of turnover/Gross receipt as per the GST return filed	99144803

**FIXED ASSETS**

Block	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE AND FITTINGS	10.00%	14,30,056	0	0	0	14,30,056	1,43,006	12,87,050
MACHINERY AND PLANT	15.00%	38,89,935	38,897	15,52,512	0	54,81,344	7,05,763	47,75,581
MACHINERY AND PLANT	40.00%	1,42,540	33,475	1,01,562	0	2,77,577	90,718	1,86,859
<b>Total</b>		<b>54,62,531</b>	<b>72,372</b>	<b>16,54,074</b>	<b>0</b>	<b>71,88,977</b>	<b>9,39,487</b>	<b>62,49,490</b>

**As per Form 26AS [File Creation Date: 20-10-2021] last imported on 20-10-2021 03:30 PM****Details of Tax Deducted at Source on Income other than Salary**

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
<b>194C : Contractors and sub-contractors</b>							
1.	RCHU00773D	UNION BANK OF INDIA RO RANCHI	260194	4263	Nil	4263	Nil
<b>194I(B) : SECTION 194I(B)</b>							
1.	BPLY00049A	YASH TECHNOLOGIES PRIVATE LIMITED	721161	55137	Nil	55137	Nil
2.	CALA23540G	AMALGAM STEEL PRIVATE LIMITED	438000	35490	Nil	35490	Nil
3.	CALE05173A	ESSAR OIL AND GAS EXPLORATION AND PRODUCTION LIMITED	324000	24300	Nil	24300	Nil
4.	CALS12645D	SANGITA SALES PRIVATE LIMITED	217000	16275	Nil	16275	Nil
5.	JDHI01975B	INDIRA IVF HOSPITAL PRIVATE LIMITED	5513118	436456	Nil	436456	Nil
6.	MUMH10770E	HELIGO CHARTERS PRIVATE LIMITED	1706280	133596	Nil	133596	Nil
7.	RCHU00773D	UNION BANK OF INDIA RO RANCHI	4768000	376800	Nil	376800	Nil
8.	RTKK01221D	KPMG ADVISORY SERVICES PRIVATE LIMITED	213600	17820	Nil	17820	Nil
<b>Total (Section)</b>			<b>13901159</b>	<b>1095874</b>	<b>Nil</b>	<b>1095874</b>	<b>Nil</b>
<b>Grand Total</b>			<b>14161353</b>	<b>1100137</b>	<b>Nil</b>	<b>1100137</b>	<b>Nil</b>

**Details of Tax Deducted at Source on Rent of Property u/s 194IB**

Sr. No.	TDS Certificate Number	Name of Deductor	PAN of Deductor	Acknowledge ment Number	Total Transaction Amount	Transactio n Date	TDS Deposite d / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	XBWBTYA	SITX XXXI	EREPR6958 D	AH0644420	7521000	29/06/2020	56408	29/06/2020	29/06/2020	56408
2	XBDURYA	RUSXXXXSH TULSIDAS RAIPAT	AEBPR3675 R	AH1042020	5450000	21/07/2020	40875	22/07/2020	22/07/2020	40875
<b>Grand Total</b>					<b>12971000</b>		<b>97283</b>			<b>97283</b>

**Details of Tax Collected at Source on Income**

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name and address of the Collector	Amount received /debited	Total tax deducted	Amount claimed for this year
<b>206CL :</b>					
1.	RCHB00143D	BUDHIA AGENCIES PRIVATE LIMITED	1253067	9398	9398
<b>206CR : SECTION 206CR</b>					
1.	CALF02048E	FIRSTCHOICE READYMIX	248850	187	187
2.	RCHR02367B	RUNGTA MINES LIMITED	2940724	2206	2206
<b>Total (Section)</b>			<b>3189574</b>	<b>2393</b>	<b>2393</b>
<b>Grand Total</b>			<b>4442641</b>	<b>11791</b>	<b>11791</b>

**ALLOWED/DISALLOWED U/S 43B**

Particulars	Assessmen t Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)

Tds	2021-22	24993	-	24993
<b>Total</b>		<b>24993</b>	-	<b>24993</b>

**DISALLOWED U/S 37**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	doation	77020.00
2	Late fees GST	24050.00
3	Intt on GST	100578.00
4	Intt on VAT	28204.00
	<b>Total</b>	<b>229852.00</b>

**DISALLOWED U/S 40A**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	GRATUITY PROVISION	700000.00
	<b>Total</b>	<b>700000.00</b>

THIS RETURN IS BEING FILED ON THE BASIS OF INFORMATION AND DETAILS AS GIVEN BY ME. THE SERVICE OF THIS PROFESSIONAL IS LIMITED TO THE FILING OF THE RETURN OF INCOME AND CORRECTNESS OF THE INFORMATION LIES ON THE UNDERSIGN.

**DHANANJAY P RAIPAT**