



**B. K. JHA & CO.**  
CHARTERED ACCOUNTANTS

Swamy Complex, 1st Floor,  
Sher-e-Punjab Chowk,  
Main Road, Adityapur,  
Jamshedpur-831013  
Phone : 0657-2371556 (O)  
Mobile : 9431372469  
E-mail : jhabkj@hotmail.com

Date : .....

## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of **BIJOY SHANKAR MISHRA**, Adityapur, Jamshedpur, PIN - 831013, and its **PAN : ACIPM8013H** ; which comprise the Balance Sheet as at March 31, 2019, and the Profit and Loss Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Laws.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place : Jamshedpur

Date : 5<sup>th</sup> October 2019.

For B. K. Jha & Co.  
Chartered Accountants  
Firm's Regn No. : 006325C

  
(CA. B. K. Jha)

Proprietor  
Membership No. : 055274

UDIN:19055274AAAADL2722

**NAME OF ASSESSEE** : BIJOY SHANKAR MISHRA  
**PAN** : ACIPM8013H  
**FATHER'S NAME** : JIBACHH MISHRA  
**RESIDENTIAL ADDRESS** : 6/8, LIG FLATS, ROAD NO.-4, P.O. ADITYAPUR, ADITYAPUR-2, JAMSHEDPUR, JHARKHAND-831013  
**STATUS** : INDIVIDUAL **ASSESSMENT YEAR** : 2019 - 2020  
**WARD NO** : DCIT/ACIT CIRCLE 1 JSR **FINANCIAL YEAR** : 2018 - 2019  
**GENDER** : MALE **DATE OF BIRTH** : 01/01/1957  
**EMAIL ADDRESS** : jhabkj@hotmail.com  
**RESIDENTIAL STATUS** : RESIDENT SENIOR CITIZEN  
**NAME OF BANK** : BANK OF INDIA  
**MICR CODE** : 831013004  
**IFS CODE** : BKID0004503  
**ADDRESS** : ADITYAPUR IND. AREA(ADI)  
**ACCOUNT NO.** : 450330100033115  
**RETURN** : ORIGINAL (FILING DATE : 31/10/2019 & NO. : 242441151311019)

**COMPUTATION OF TOTAL INCOME**

<b><u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u></b>		9639480
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	9639480	
ADD : DEPRECIATION DISALLOWED	1944243	
	<u>11583723</u>	
LESS : ALLOWED DEPRECIATION	<u>-1944243</u>	
	<u>9639480</u>	
<b><u>CAPITAL GAINS</u></b>		516374
SHORT TERM CAPITAL GAIN ON LISTED SECURITIES (STT PAID)	516374	
		<u>516374</u>
<b>GROSS TOTAL INCOME</b>		<u>10155854</u>
<b><u>LESS DEDUCTIONS UNDER CHAPTER-VIA</u></b>		
80C DEDUCTION	150000	
80D MEDICAL INSURANCE PREMIA	25000	
TOTAL DEDUCTIONS	<u>175000</u>	
<b>TOTAL INCOME</b>		<u>9980854</u>
TOTAL INCOME ROUNDED OFF U/S 288A		9980850

**COMPUTATION OF TAX ON TOTAL INCOME**

TAX ON RS. 300000	NIL
TAX ON RS. 200000 (500000-300000) @ 5%	10000
TAX ON RS. 500000 (1000000-500000) @ 20%	100000
TAX ON RS. 8464476 (9464476-1000000) @ 30%	<u>2539343</u>
<b>TAX ON RS. 9464476</b>	2649343
TAX ON SHORT TERM LISTED SECURITIES U/S 111A RS. 516374 @ 15%	77456
	<u>2726799</u>
ADD: SURCHARGE @ 10%	272680
	<u>2999479</u>
ADD: HEALTH AND EDUCATION CESS @ 4%	119979
	<u>3119458</u>

**LESS TAX DEDUCTED AT SOURCE**

CONTRACTORS AND SUB-CONTRACTORS	1964949
OTHER INTEREST	852997
TAX COLLECTED AT SOURCE	23267
	<u>2841213</u>

278245

**ADD INTEREST PAYABLE**

INTEREST U/S 234A	2782	
INTEREST U/S 234B	19474	
INTEREST U/S 234C	10459	32715
		<u>310960</u>

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

STATE BANK OF INDIA JAMSHEDPUR - 0000096 - 00001 - 31/10/2019	310960	310960
<b>TAX PAYABLE</b>		<b>NIL</b>

**DETAIL OF DEDUCTION U/S 80C**

L.i.c. & Others	150000
<b>TOTAL</b>	<b>150000</b>

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	20ACIPM8013H1ZY
Amount of turnover/Gross receipt as per the GST return filed	79632606

**FIXED ASSETS**

Block	Rate	WDV as on 01/04/2018 Rs.	Addition		Deduction Rs.	Total Rs.	Depreciation for the Year Rs.	WDV as on 31/03/2019 Rs.
			More than 180 Days Rs.	Less than 180 Days Rs.				
			MACHINERY AND PLANT	15.00%				
MACHINERY AND PLANT	40.00%	387	0	0	0	387	155	232
<b>Total</b>		<b>1,17,97,605</b>	<b>0</b>	<b>23,26,733</b>	<b>0</b>	<b>1,41,24,338</b>	<b>19,44,243</b>	<b>1,21,80,095</b>

**STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES (STT PAID)**

Name of Company	Sales Price/Year	Purchase Cost/Year	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
YES BANK	705876.00 (01/03/2019)	615060.00 (27/09/2018)	11.20	0.00	90804.80
YES BANK	470584.00 (01/03/2019)	393960.00 (25/10/2018)	0.00	0.00	76624.00
YES BANK	792615.00 (27/03/2019)	590940.00 (25/10/2018)	0.00	0.00	201675.00
YES BANK	528410.00 (27/03/2019)	381140.00 (16/11/2018)	0.00	0.00	147270.00
<b>Total</b>	<b>2497485.00</b>	<b>1981100.00</b>	<b>11.20</b>	<b>0.00</b>	<b>516373.80</b>

**BIJOY SHANKAR MISHRA**  
**ADITYAPUR, JAMSHEDPUR**

**PROFIT & LOSS ACCOUNT AS ON 31<sup>ST</sup> MARCH 2019.**

<b><u>INCOME:</u></b>	<b><u>SCHEDULE</u></b>	<b><u>AMOUNTS</u></b>	
		<b>Rs.</b>	<b>P.</b>
Work Certified		8,83,97,612=00	
Interest from Bank		88,17,700=39	
Miscellaneous Receipts		8,594=08	
		<hr/>	
		9,72,23,906=47	
		<hr/>	
<b><u>EXPENSES:</u></b>			
Purchase of Raw Materials		3,79,99,738=00	
Wages		2,04,50,780=00	
Job off Loading		31,68,890=00	
Royalty Expenses		61,02,304=00	
Site Expenses		5,94,146=00	
Fuel & Lubricants		48,52,890=00	
Labour Cess		8,84,477=00	
Hire Charges		1,08,000=00	
Salary		10,80,000=00	
Office Expenses		94,890=00	
Printing & Stationery		60,232=00	
Postage & Telephone		1,12,585=00	
Vehicle Running & Maintenance		5,13,879=00	
Tender Document Purchase		78,000=00	
Miscellaneous Expenses		18,340=00	
G.S.T.		87,65,006=00	
Insurance Charges		1,06,004=00	
Subscription		11,000=00	
CGTMSE Guarantee Fees		20,060=00	
Bank Interest		3,95,180=00	
Bank Charges & Commission		1,77,882=53	
Accounting Charges		40,000=00	
Audit Fees		5,900=00	
Depreciation	‘D’	19,44,243=00	
Net Profit (Transferred to B/S.)		96,39,479=94	
		<hr/>	
		9,72,23,906=47	
		<hr/>	

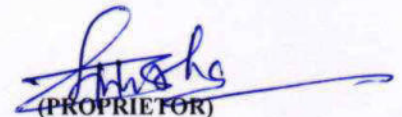
**IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE.**

For M/s. B. K. JHA & CO.  
CHARTERED ACCOUNTANTS

  
(CA B. K. JHA)  
PROPRIETOR



For BIJOY SHANKAR MISHRA

  
(PROPRIETOR)

PLACE: JAMSHEDPUR

DATE : THE 5<sup>TH</sup> DAY OF OCTOBER 2019.

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name BIJOY SHANKAR MISHRA		PAN ACIPM8013H	
Flat/Door/Block No 6/8	Name Of Premises/Building/Village LIG FLATS		Form Number. ITR-3
Road/Street/Post Office ROAD NO.-4, P.O. ADITYAPUR	Area/Locality ADITYAPUR-2		
Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/ZipCode 831013	Status Individual Filed u/s 139(1)-On or before due date
Assessing Officer Details (Ward/Circle) DCIT/ACIT CIRCLE I JSR			
e-filing Acknowledgement Number 242441151311019			

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	10155854		
2	Total Deductions under Chapter-VI-A	2	175000		
3	Total Income	3	9980850		
3a	Deemed Total Income under AMT/MAT	3a	9980850		
3b	Current Year loss, if any	3b	0		
4	Net tax payable	4	3119458		
5	Interest and Fee Payable	5	32715		
6	Total tax, interest and Fee payable	6	3152173		
7	Taxes Paid	a	Advance Tax	7a	0
		b	TDS	7b	2817946
		c	TCS	7c	23267
		d	Self Assessment Tax	7d	310960
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	3152173
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	0		
10	Exempt Income	Agriculture		10	
		Others			

Income Tax Return submitted electronically on 31-10-2019 17:15:50 from IP address 117.205.253.18 and verified by BIJOY SHANKAR MISHRA having PAN ACIPM8013H on 31-10-2019 17:15:50 from IP address 117.205.253.18 using **Digital Signature Certificate (DSC)**

DSC details: 17718122CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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