

**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  
2020-21**

PAN	BBPPS3800P		
Name	PREM PRAKASH SINGH		
Address	BHATIA BASTI ADITYAPUR, ADITYAPUR INDUSTRIAL AREA, , Adityapur, JAMSHEDPUR, JHARKHAND, 832109		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	972298651311220
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		2889170
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	2889170
	Net tax payable	4	706421
	Interest and Fee Payable	5	10028
	Total tax, interest and Fee payable	6	716449
	Taxes Paid	7	716446
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Inco. & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-12-2020 10:52:47 from IP address 117.203.180.22 and verified by  
PREM PRAKASH SINGH

having PAN BBPPS3800P on 31-12-2020 10:52:47 from IP address 117.203.180.22 using

Digital Signature Certificate (DSC).  
18115410CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN  
DSC details: \_\_\_\_\_

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



FORM NO. 3CB

[See rule 6G(1)(b)]

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

1. I have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of PREM PRAKASH SINGH BHATIA BASTI, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 832109 BBPPS3800P.

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 BHATIA BASTI, ADITYAPUR, JAMSHEDPUR, and 0 branches.

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

(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 knowledge and belief, were necessary for the 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, 2020 ;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 explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

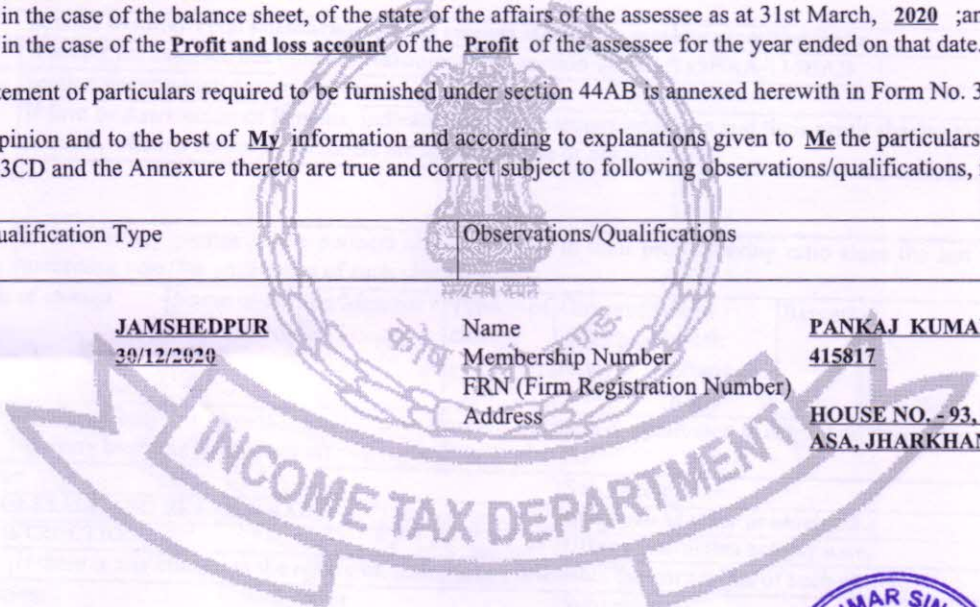
Sl No.	Qualification Type	Observations/Qualifications
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Place  
Date

JAMSHEDPUR  
30/12/2020

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

PANKAJ KUMAR SINGH  
415817  
HOUSE NO. - 93, LINE NO. - 3, BHALUB  
ASA, JHARKHAND, 831009





FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		PREM PRAKASH SINGH		
2	Address		BHATIA BASTI, ADITYAPUR, JAMSHEDPUR, JHARKHAN D, 832109		
3	Permanent Account Number (PAN)		BBPPS3800P		
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 Number		
	1	Goods and Services Tax JHARKHAND	20BBPPS3800P1ZC		
5	Status		Individual		
6	Previous year from		01/04/2019 to 31/03/2020		
7	Assessment Year		2020-21		
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				
	Section under which option exercised				
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?				
	Name			Profit Sharing Ratio (%)	
9 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.				
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
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).				
	Sector	Sub Sector	Code		
	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028		
	CONSTRUCTION	Other construction activity n.e.c.	06010		
10 b	If there is any change in the nature of business or profession, the particulars of such change				No
	Business	Sector	SubSector	Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes
	Books prescribed				
	CASH BOOK, BANK BOOK, SALES BOOK, PURCHASE BOOK, LEDGER, JOURNAL ALL IN ELECTRONIC FORM				
11 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				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	CASH BOOK, BANK BOOK, SALES BOOK, PURCHASE BOOK, LEDGER, JOURNAL ALL IN ELECTRONIC FORM	BHATIA BASTI	ADITYAPUR	JAMSHEDPUR	JHARKH AND
					PinCode
					832109
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	CASH BOOK, BANK BOOK, SALES BOOK, PURCHASE BOOK, LEDGER, JOURNAL ALL IN ELECTRONIC FORM				
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
	Section	Amount			
	Nil				





13 a	Method of accounting employed in the previous year	Mercantile system										
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No										
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
	Particulars	Increase in profit(Rs.)			Decrease in profit(Rs.)							
13 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										
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
	ICDS	Increase in profit(Rs.)		Decrease in profit(Rs.)		Net effect(Rs.)						
	Total											
13 f	Disclosure as per ICDS.											
	ICDS	Disclosure										
	ICDS I - Accounting Policies	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
	ICDS II - Valuation of Inventories	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
	ICDS III - Construction Contracts	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
	ICDS IV - Revenue Recognition	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
	ICDS V - Tangible Fixed Assets	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
	ICDS IX - Borrowing Costs	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	REFER SIGNIFICANT ACCOUNTING POLICIES MENTIONED AT SCHEDULE NO.2 TO FINANCIAL STATEMENT										
14 a	Method of valuation of closing stock employed in the previous year.	AT COST OR MARKET VALUE WHICHEVER IS LOWER										
14 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										
	Particulars	Increase in profit(Rs.)			Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade											
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade								
	Nil											
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28											
	Description							Amount				
	Nil											
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned											
	Description							Amount				
16 c	Escalation claims accepted during the previous year											
	Description							Amount				
	Nil											
16 d	Any other item of income											
	Description							Amount				
	Nil											
16 e	Capital receipt, if any											
	Description							Amount				
	Nil											
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:											
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable				
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:-											
	Description of Block of Assets/	Rate of depreciation (In %)	Opening WDV (A)	Adjustment to WDV	Adjustment written	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end
						Purchase	MOD-VAT (2)	Change in Rate of Ex-	Subsidy/Grant (4)			





Class of Assets	Percent-age)	u/s 115BA	down value	Value (1)	change (3)	(B) (1+2+3+4)	of the year (A+B-C-D)
Furnitures & Fittings @ 10%	10%	3626	3626	0	0	0	3263
Plant & Machinery @ 40%	40%	13678	13678	0	0	0	8207
Plant & Machinery @ 15%	15%	186886	186886	0	0	0	1588531

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

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)]

Description	Amount
Nil	

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

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

Particulars	Amount in Rs.
Capital expenditure	
Personal expenditure	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Expenditure incurred at clubs being entrance fees and subscriptions	
Expenditure incurred at clubs being cost for club services and facilities used.	
Expenditure by way of penalty or fine for violation of any law for the time being force	
Expenditure by way of any other penalty or fine not covered above	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	

(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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
(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)								

(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)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(ii) as payment referred to in sub-clause (ia)									

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode
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	LALMANI DEVI	BDLPD8385A	RELATIVE	INTEREST ON UNSECURED LOAN	125786		
	OM PRAKASH SINGH	BBPPS3799K	RELATIVE	INTEREST ON UNSECURED LOAN	87653		
	SONI KUMARI SINGH	CMYPS6360R	RELATIVE	INTEREST ON UNSECURED LOAN	146176		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.						
	Section	Description			Amount		
	Nil						
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil						
26	(i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-					
26	(i)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 :-					
26	(i)(A)(a)	Paid during the previous year					
	Section	Nature of liability		Amount			
	Nil						
26	(i)(A)(b)	Not paid during the previous year					
	Section	Nature of liability		Amount			
	Nil						
26	(i)B	was incurred in the previous year and was					
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	Section	Nature of liability		Amount			
	Nil						
26	(i)(B)(b)	not paid on or before the aforesaid date					
	Section	Nature of liability		Amount			
	Nil						
	(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)						
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			Yes		
		CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts			
		Opening Balance	3258310	NO TREATMENT IN PROFIT & LOSS ACCOUNT			
		Credit Availed	23702214	NO TREATMENT IN PROFIT & LOSS ACCOUNT			
		Credit Utilized	25036946	NO TREATMENT IN PROFIT & LOSS ACCOUNT			
		Closing/Outstanding Balance	1923578	NO TREATMENT IN PROFIT & LOSS ACCOUNT			
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)		
		Nil					
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)(viiia)						
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	Nil						
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). If yes, please furnish the details of the same						





	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
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? (b) If yes, please furnish the following details:					No						
	SI No.	Nature of Income			Amount							
	Nil											
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?(Yes/No) (b) If yes, please furnish the following details:					No						
	SI No.	Nature of Income			Amount							
	Nil											
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						
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
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) If yes, please furnish the following details											
	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
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) If yes, please furnish the following details											
	SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
	Nil											
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, 2021)					No						
	(b) If yes, please furnish the following details											
	SI No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement							
	Nil											
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 :-											
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) or of the	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up	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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken			





			lender or the depositor	during the previous year	electronic clearing system through a bank account.	or accepted by an account payee cheque or an account payee bank draft.
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31 b Nil  
Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.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	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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Nil  
(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.)

31 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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
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31 b(b) Nil  
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 :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
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31 b(c) Nil  
Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
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31 b(d) Nil  
Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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Nil  
(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)





31 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 :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the 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.
	Nil							

31 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:—							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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			
	Nil							

31 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:—							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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			
	Nil							

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any 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 extent available								
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year	Amount as assessed	Order U/S and Date	Remarks

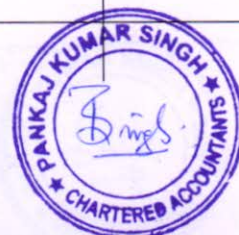








							the previous year	previous year			
							Nil				
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
35 bC	By products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment				
	Nil										
A(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.If yes, please furnish the following details:-										No
	Sl No.	Amount received (in Rs.)				Date of receipt					
	Nil										
37	Whether any cost audit was carried out										Not Applicable
	If yes, 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
	If yes, 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										Not Applicable
	If yes, 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	112627184				104338069					
b	Gross profit / Turnover	9298514	112627184	8.26%	16208450	104338069	15.53%				
c	Net profit / Turnover	3090670	112627184	2.74%	2759064	104338069	2.64%				
d	Stock-in-Trade Turnover	9434237	112627184	8.38%	20970544	104338069	20.10%				
e	Material consumed/			%			%				





Finished goods produced							
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
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							
	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	
Nil							
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							
	SI 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.	If not, please furnish list of the details/ transactions which are not reported.
Nil							
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							
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
Nil							
A(c) If Not due , please enter expected date of furnishing the report							
44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)							
	SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
Nil							

Place **JAMSHEDPUR**  
Date **30/12/2020**

Name **PANKAJ KUMAR SINGH**  
Membership Number **415817**  
FRN (Firm Registration Number)  
Address

**HOUSE NO. - 93, LINE NO. - 3, BHALUB ASA, JHARKHAND, 831009,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)									
Description of Block of Assets	SI.No.	Date of Purchase	Date of use	Date put to	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%									

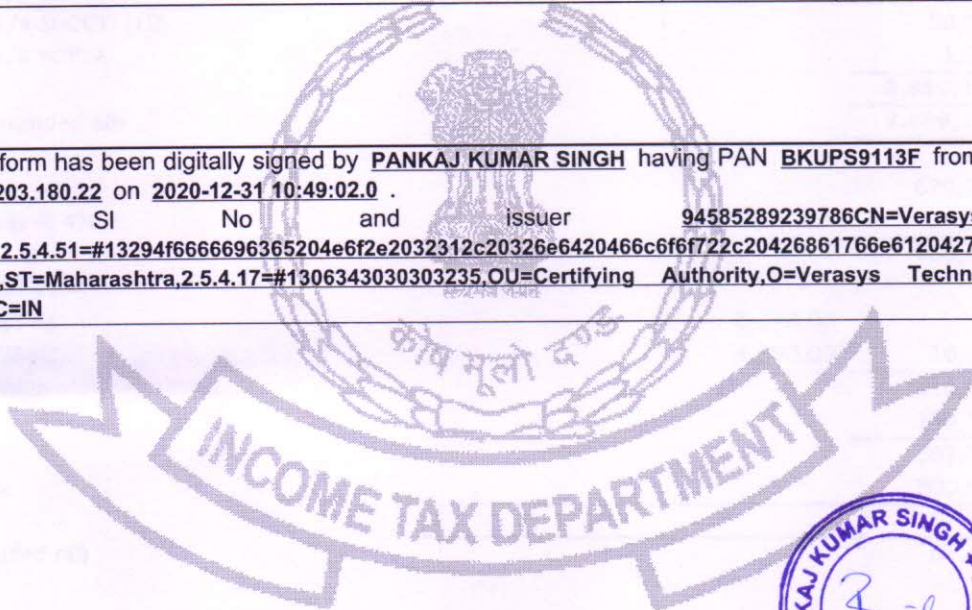




Total of Furnitures & Fittings @ 10%	0
Plant & Machinery @ 40%	
Total of Plant & Machinery @ 40%	0
Plant & Machinery @ 15%	
Total of Plant & Machinery @ 15%	0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
<b>Furnitures &amp; Fittings @ 10%</b>			
Total of Furnitures & Fittings @ 10%			0
<b>Plant &amp; Machinery @ 40%</b>			
Total of Plant & Machinery @ 40%			0
<b>Plant &amp; Machinery @ 15%</b>			
Total of Plant & Machinery @ 15%			0

This form has been digitally signed by **PANKAJ KUMAR SINGH** having PAN **BKUPS9113F** from IP Address **117.203.180.22** on **2020-12-31 10:49:02.0** .  
Dsc SI No and issuer **94585289239786CN=Verasys CA**  
**2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=**  
**Marg,ST=Maharashtra,2.5.4.17=#13063430303235.OU=Certifying Authority,O=Verasys Technologies Pvt**  
**Ltd.,C=IN**





**PREM PRAKASH SINGH**  
**BHATIA BASTI, ADITYAPUR**  
**JAMSHEDPUR - 832109**

Status : INDIVIDUAL  
PAN : BBPPS3800P

Assessment Year : 2020-2021  
Financial Year : 2019-2020

Computation of Total Income

Income from Business

	AMOUNT Rs.....P	AMOUNT Rs.....P
Profit as per Profit & Loss A/c		3,090,670.00
Less : Exempt Income		-
Gross Total Income		<u>3,090,670.00</u>
Less : Deduction u/s 80 C	242,268.00	150,000.00
Less : Deduction u/s 80CCD (1B)		50,000.00
Less : Deduction u/s 80TTA		1,502.00
taxable Income		<u>2,889,168.00</u>
Taxable Income (Rounded off)		<u>2,889,170.00</u>
Tax on above		679,251.00
Add: Education Cess @ 4%		27,170.00
Tax Payable		<u>706,421.00</u>
Add: Interest u/s 234A		-
Add: Interest u/s 234B	5,148.00	
Add: Interest u/s 234C	4,880.00	10,028.00
Tax & Interest Payable		716,449.00
Less : TDS		149,136.00
		<u>567,313.00</u>
Less : Advance Tax		500,000.00
		<u>67,313.00</u>
Tax Liability (Rounded off)		<u>67,310.00</u>

*Prem Prakash Singh*





**PREM PRAKASH SINGH  
ADITYAPUR - JAMSHEDPUR**

**BALANCE SHEET AS AT 31ST MARCH 2020**

<u>LIABILITIES</u>	<u>AMOUNT</u> (Rs.)	<u>AMOUNT</u> (Rs.)	<u>ASSETS</u>	<u>AMOUNT</u> (Rs.)
<b>Capital Account</b>			<b>Fixed Assets</b>	
Opening Balance	11,614,952.33		As Per Schedule - 1	1,600,001.31
Add: Income for the year	3,090,669.88			
LIC of India	950,671.94		<b>Investment</b>	
	<u>15,656,294.15</u>		Land	5,367,473.00
Less: Kotak Life Insurance	146,805.00		FDR	6,913,384.45
LIC of india	223,530.00		Mutual Funds	1,698,000.00
Self Assessment Tax	597,950.00	<u>14,688,009.15</u>	National Pension Scheme	151,000.00
			PPF Account	649,490.00
			Sukanya Samridhhi Yojna with SBI	375,000.00
			<b>Current Assets Loans &amp; Advances</b>	
<b>Secured Loan</b>			GST	1,923,578.00
CC A/c with SBI - RIT		4,387,748.78	Closing Stock	9,434,237.21
SBI - eta- Loan		880,246.00	TDS Ay - 2020-21	148,741.00
			Advance Income Tax Ay 2020-21	500,000.00
			Loan & Advance	49,000.00
			Sundry Debtors	9,799,786.02
<b>Unsecured Loan</b>			Advance to Cutomers	757,249.98
Loan from Om Prakash Singh		955,413.00	Cash in hand	48,382.96
Loan from Soni Kumari Singh		2,043,319.00	Bank Balance	337,237.38
Loan From Lalmani Devi		1,371,066.00		
Loan From Kunj Bihari Singh		1,371,066.00		
Advance From Customers		5,588,678.79		
<b>Current Liabilities &amp; Provisions</b>				
Sundry Creditors For Goods		7,698,703.59		
<b>Expenses Payable</b>				
Audit Fees		206,618.00		
Freight Payable		480,191.00		
TDS Payable A.Y 2020-21		56,502.00		
Salaries Payable		25,000.00		
		<u><u>39,752,561.31</u></u>		<u><u>39,752,561.31</u></u>

In terms of Our Report of Even date

Pankaj Kumar Singh  
Chartered Accountants



Place : Jamshedpur

Date : 30/12/2020

UDIN - 20415817AAAAAK8476.

*Prem Prakash Singh*



**PREM PRAKASH SINGH  
ADITYAPUR - JAMSHEDPUR**

**TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

<u>PARTICULARS</u>	<u>AMOUNT</u> (Rs.)	<u>AMOUNT</u> (Rs.)	<u>PARTICULARS</u>	<u>AMOUNT</u> (Rs.)
To Opening Stock		20,970,544.17	By Sales	112,627,183.84
To Purchases	94,749,644.05		By Closing Stock	9,434,237.21
Less: Discount & Incentive	<u>6,315,586.75</u>	88,434,057.30		
To Freight		902,025.00		
To Direct Expenses		2,456,280.28		
<b>To Gross Profit</b>		<b><u>9,298,514.30</u></b>		
		<u>122,061,421.05</u>		<u>122,061,421.05</u>
To Audit Fees		79,575.00	<b>By Gross profit</b>	<b>9,298,514.30</b>
To Advertisement		15,849.79	By Interest on Savings A/c	1,502.00
To Bank Charges		82,285.78	By Interest on FDR	492,270.00
To Bank Interest		774,910.00	By Interest on Security Deposit with Nuvoco	337,956.00
To Bricks		24,000.00		
To Consultancy Charges		156,320.00		
To Depreciation		286,162.73		
To General Expenses		95,001.04		
To Insurance		23,945.00		
To Interest on Secured Loans		485,401.00		
To Salary & Wages		1,583,560.00		
To Staff Welfare		212,531.00		
To Electricals		1,256,530.00		
To Telephone Expenses		52,430.00		
To Travelling & Conveyance		71,890.00		
To Truck & Tempo Expenses		723,780.53		
To Hardware & Fitting		431,956.55		
To Legal Expenses		5,225.00		
To Marble & Tiles		74,624.00		
To Paints & Putty		530,750.00		
To Printing & Stationery Expenses		67,600.00		
To Postage & Courier Expenses		5,245.00		
<b>To Net Profit Transferred to Proprietors capital A/c</b>		<b>3,090,669.88</b>		
		<u>10,130,242.30</u>		<u>10,130,242.30</u>

In terms of Our Report of Even date

Place : Jamshedpur  
Date : 23/09/2019

Pankaj Kumar Singh  
Chartered Accountants



*Prem Prakash Singh*



PREM PRAKASH SINGH  
ADITYAPUR - JAMSHEDPUR

SCHEDULE FORMING PART OF THE BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2020

Schedule '1'

Fixed Assets

Description of Assets	Rate	Opening Balance as on 01/04/2019	Addition upto Sept.	Addition after Sept.	Transferred	Gross Block as on 31/03/2020	Depreciation for the year	Net Block as on 31/03/2020
Machinery	15%	28,516.31	-	-	-	28,516.31	4,277.45	24,238.86
Furniture & Fixture	10%	3,626.16	-	-	-	3,626.16	362.56	3,263.60
Tempo & Truck	15%	361,596.33	-	-	-	361,596.33	54,239.45	307,356.88
Vehicles	15%	1,458,992.09	-	-	-	1,458,992.09	218,848.81	1,240,143.28
Motor Bike - Splendor	15%	19,755.17	-	-	-	19,755.17	2,963.28	16,791.89
Computer	40%	13,677.97	-	-	-	13,677.97	5,471.19	8,206.78
<b>Total</b>		<b>1,886,164.03</b>	-	-	-	<b>1,886,164.03</b>	<b>286,162.73</b>	<b>1,600,001.31</b>



Prem Prakash Singh



**PREM PRAKASH SINGH**  
**JAMSHEDPUR JHARKHAND**

**SCHEDULE 2**

Schedule annexed to and forming part of the Balance Sheet as at 31st March 2020 and the Trading and Profit & Loss Account for the year ended on 31st March 2020

**1. SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Preparation of Financial Statements**

The accounts have been maintained on the "Mercantile System" of accounting where in all income and expenditure items are recognized on accrual basis keeping in to consideration the prudence and materiality concepts and in conformity with accounting principles generally accepted in India.

**B. Inventories**

The stock in trade is valued at lower of cost and net realizable value. Cost is determined using FIFO method and includes relevant overheads, wherever applicable.

**C. Revenue Recognition**

(i) Sale are recognized net of returns, on dispatch of goods to the customer and reflected in the accounts at gross realizable value net of Good And Services Tax.

(ii) Incomes are accounted on accrual basis to the extent it is possible to ascertain the income with reasonable accuracy.

**D. Tangible Assets**

Fixed Assets are carried at cost less depreciation. The cost of fixed assets includes other incidental expenses incurred upon the date of commissioning of such assets.

**E. Depreciation**

Depreciation is charged on written down value of the fixed assets at the rates prescribed in Appendix 'I' to the Income tax Rules. 1962.

**F. Borrowing costs**

Borrowings costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for the intended use or sale.

*Prem Prakash Singh*





### G. Provisions & Contingencies

A provision is recognized for a present obligation as a result of past event it is possible that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimate of the amount required to settle the obligation at the Balance Sheet date.

Contingent Liabilities are disclosed when there is possible obligation arising from the past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from the past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount not be made, is termed as contingent liability. Contingent assets are neither recognized nor disclosed in the financial statement.

**PREM PRAKASH SINGH**  
**JAMSHEDPUR, JHARKHAND**

### H. NOTES TO FINANCIAL STATEMENTS

- A. Balance of Sundry Debtors and Sundry Creditors are subject to confirmation.
- B. Provision for firm Income Tax has not been made.

For Pankaj Kumar Singh  
Chartered Accountants



For Prem Prakash Singh