

AUDIT REPORT

AND

STATEMENTS OF ACCOUNTS

OF

M/S SAHARA CONSTRUCTION

SAKCHI, JAMSHEDPUR, JHARKHAND :- 831001

PAN NO:- AACFC7054Q

PREVIOUS YEAR :- 2021-22

ASSESSMENT YEAR :- 2022-23

PREPARED BY :-



M/S B K SARAIWALA & CO
CHARTERED ACCOUNTANTS

OFFICE NO. 5, IIND FLOOR, AVISHKAR BUMBRA ENCLAVE

Q. ROAD, BISTUPUR, JAMSHEDPUR - 831 001

Ph. : 0657-2321062, Mob. : 7004500968, 6201935160
E-mail : cabks3@gmail.com, raashisaraiwala30@gmail.com.

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
537362500260922

Date of e-Filing
26-Sep-2022

Name	:	SAHARA CONSTRUCTION
PAN/TAN	:	AACFC7054Q
Address	:	SAKCHI, SAKCHI, , jamshedpur, EAST SINGHBHUM, Jamshedpur H.O, Jharkhand, 831001
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	075893

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number:537223731260922

Date of filing:26-Sep-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AACFC7054Q		
Name	SAHARA CONSTRUCTION		
Address	SAKCHI , SAKCHI , SAKCHI , JAMSHEDPUR , JAMSHEDPUR , 35-Jharkhand , 91-India , 831001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	537223731260922

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		61,330
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	61,330
	Net tax payable	4	19,135
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	19,135
	Taxes Paid	7	19,135
	(+) Tax Payable /(-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by ANUP RANJAN in the capacity of Managing Partner having PAN AEAPR4161F from IP address 103.199.200.108 on 26-Sep-2022
DSC Sl. No. & Issuer 3448858 & 21547183CN=e-Mudhra Sub CA for Class 3 Organisation 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



AACFC7054Q05537223731260922FB728641C4FF7E467224A8A972A4709BF124CF4A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

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

Name	SAHARA CONSTRUCTION
Address	SAKCHI , SAKCHI , Jamshedpur H.O , jamshedpur , EAST SINGHBHUM , 35- Jharkhand , 91-India , Pincode - 831001
PAN	AACFC7054Q
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 **SAKCHI, SAKCHI, JAMSHEDPUR, JHARKHAND-831001** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
- 1) It is not possible for us to verify whether the payment in excess of Rs 10000/- have been made otherwise than by a cross cheque or demand draft. As the necessary evidence is not in the possession of the assessee. 2) It is informed that having regards to the nature of item it is not possible to give the quantitative details of item. 3) As explained and informed by assessee no expenses of personal nature have been debited to the profit and loss account during the previous year. 4) The balance confirmation of Sundry debtor and creditor is still in pending. 5) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the affairs of the financial position and financial performance (if applicable) in accordance with the accounting standards issued by the ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error. 6) The assessee is also responsible for the preparation of the statement of particulars required to be furnished u/s 44AB of the Income Tax Act, 1961 annexed therewith in Form 3CD read with Rule 6G(1)(b) of Income Tax Act Rules, 1962 that give a true and correct particulars as per the provisions of Income Tax Act 1961 read with Rules, Notifications, circulars etc that are to be included in the statement. 7) Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the standards on auditing issued by the ICAI. These standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about the financial statements is free from material misstatements. 8) Clause 44 is applicable on the basis of limited information given by the assessee.**
- 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:-

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

PART - A

1. Name of the Assessee	SAHARA CONSTRUCTION	
2. Address of the Assessee	SAKCHI , SAKCHI , Jamshedpur H.O , Jamshedpur , EAST SINGHBHUM , 35- Jharkhand , 91-India , Pincode - 831001	
3. Permanent Account Number (PAN)	AACFC7054Q	
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	20AACFC7054Q1ZD
5. Status	Firm	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable	
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 (%)
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1	CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, LEDGER, BANK STATEMENT	SAKCHI	EAST SINGHBHUM	831001	91-India	35-Jharkhand
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(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, LEDGER, BANK STATEMENT

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.) ? **No**

Sl. No.	Section	Amount
	No records added	

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

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? **No**

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

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

Total ₹ 0

1	Nil	₹ 0
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(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
1	Nil	₹ 0

(d). any other item of income;

Sl. No.	Description	Amount
1	Nil	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
1	Nil	₹ 0

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

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

3	Provident Fund	₹ 1,440	14-Jul-2021	₹ 1,440	09-Jul-2021
4	Provident Fund	₹ 1,440	14-Aug-2021	₹ 1,440	10-Aug-2021
5	Provident Fund	₹ 1,440	14-Sep-2021	₹ 1,440	10-Sep-2021
6	Provident Fund	₹ 1,440	11-Oct-2021	₹ 1,440	08-Oct-2021
7	Provident Fund	₹ 1,440	13-Nov-2021	₹ 1,440	09-Nov-2021
8	Provident Fund	₹ 1,440	13-Dec-2021	₹ 1,440	10-Dec-2021
9	Provident Fund	₹ 1,440	13-Jan-2022	₹ 1,440	10-Jan-2022
10	Provident Fund	₹ 1,440	12-Feb-2022	₹ 1,440	10-Feb-2022
11	Provident Fund	₹ 1,440	15-Mar-2022	₹ 1,440	10-Mar-2022

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

Capital expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount

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

(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	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

(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
1	NUTAN KUMARI	AJOPK1948G		PARTNER	INTEREST	₹ 13,578
2	RAM PRAKASH PANDEY	ABYPP1740R		PARTNER	INTEREST	₹ 13,578
3	ANUP RANJAN	AEAPR4161F		PARTNER	INTEREST	₹ 13,578
4	RAJESH KUMAR SINGH	AEKPS9441R		PARTNER	INTEREST	₹ 13,578

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

Sl. No.	Section	Description	Amount
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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 ?

No

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 & Loss/Accounts
Opening Balance	₹ 61,911 0	
Credit Availed	₹ 0 0	
Credit Utilized	₹ 0 0	
Closing /Outstanding Balance	₹ 61,911 0	

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(via) ?

No

Please furnish the details of the same

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 / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1										₹ 0		₹ 0	₹ 0	
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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
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No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? **No**

b. Please furnish the following details

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

1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0
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C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ? **No**

b. Please furnish the following details

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

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:-

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 then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

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

No

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.

No

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.
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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

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 :

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

C. By-products

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

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

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

No

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

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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

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

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	
1	₹ 32,73,661	₹ 0	₹ 0	₹ 39,058	₹ 39,058	₹ 32,34,603

Accountant Details

Accountant Details

Name	BINOD KUMAR SARAIWALA
Membership Number	075893
FRN (Firm Registration Number)	0007017C

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

This form has been digitally signed by **BINOD KUMAR SARAIWALA** having PAN **ADAPS4828D** from IP Address **103.199.200.108** on **26/09/2022 01:08:23 PM** Dsc Sl.No and issuer **C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

SAHARA CONSTRUCTION

Annexure:-A

NOTES ON ACCOUNTS: -

- 1) It is not possible for me to verify whether the payment in excess of Rs 10,000/- have been made otherwise than by a cross Cheque or demand draft. As the necessary evidence is not in the possession of the assessee.
- 2) It is explained by the assessee that there is no Demand or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957.
- 3) It is explained by the assessee that there is no audit conducted by the department of excise and service tax during the previous year.
- 4) Assessee is a contractor/Builder hence G P Ratio is not ascertainable.
- 5) It has been reported that there is no expenditure by way of penalty or fine for violation of any law for the time being in force.
- 6) As explained and informed by assessee, no expenses of personal nature have been debited to the profit and loss account during the previous year.
- 7) Fixed Assets are valued at Cost less Depreciation.
- 8) The revenue recognition are based on Mercantile method except for the telephone and insurance expenses.
- 9) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 10) The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income Tax Act, 1961 annexed herewith in Form 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of Income Tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the statement.
- 11) My responsibility is to express an opinion on these financial statements based on my audit. I have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about the financial statements is free from material misstatement.
- 12) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of

M/S SAHARA CONSTRUCTION
THE SANCTUM, 141 SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q
BALANCE SHEET AS ON 31.03.2022

	<u>Particulars</u>	<u>Note No</u>	<u>Figures as at 31.03.2022</u>	<u>Figures as at 31.03.2021</u>
I.	<u>EQUITY AND LIABILITIES</u>			
	(1) Owner's fund	1	1,40,13,078.92	1,39,26,621.92
	(a) Owner's capital account			
	(b) Reserves and surplus			
(2)	<u>Non-Current Liabilities</u>	2	3,02,79,301.98	3,02,79,301.98
	(a) Long term borrowings			
	(b) Deferred Tax Liabilities (Net)			
	(c) other long term liabilities			
	(d) Long term provisions			
			4,42,92,380.90	4,42,05,923.90
(3)	<u>Current Liabilities</u>	3	-	-
	(a) Short-term borrowings	4	10,39,000.00	10,39,000.00
	(b) Trade payables:-			
	A) total outstanding dues of micro , small and medium enterprises and			
	(B) total outstanding dues of creditors other than micro , small and medium enterprises	5	60,51,389.10	30,33,649.10
	(c) Other current liabilities			
	(d) Short-term provisions			
	TOTAL		5,13,82,770.00	4,82,78,573.00
II.	<u>ASSETS</u>			
(1)	<u>Non Current Assets</u>	6	6,75,434.00	7,92,722.00
	(a) Property, Plant and Equipment and intangible assets			
	(i) Property, Plant and Equipment			
	(ii) Intangible assets			
	(iii) Capital Work-in-Progress			
	(iv) Intangible assets under development	7	-	-
	(b) Non-current investment			
	(c) Deferred Tax assets (Net)			
	(d) Long term loans & advances			
	(e) Other non-current assets			
(2)	<u>Current Assets</u>	8	-	-
	(a) Current investments	9	4,51,64,025.52	4,19,44,676.64
	(b) Inventories	10	-	-
	(c) Trade receivables	11	15,29,930.48	45,30,455.36
	(d) Cash and bank balance	12	40,00,000.00	10,00,000.00
	(e) Short-term loans & advances	13	13,380.00	10,719.00
	(f) Other current assets			
	TOTAL		5,13,82,770.00	4,82,78,573.00

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES: NOTES NO 1 To 23
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

FOR, M/S B.K.SARAIWALA & CO
CHARTERED ACCOUNTANTS
B. Saraiwala
(CA BINOD KUMAR SARAIWALA)
PROPRIETOR

Membership No:075893
DATE : 26-09-2022

PLACE : JAMSHEDPUR

UDIN:- 22075893AVA ROW14 86

FOR, SAHARA CONSTRUCTION

[Signature]
(PARTNER)

M/S SAHARA CONSTRUCTION
THE SANCTUM, 141 SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2022

	<u>Particulars</u>	<u>Note No</u>	<u>Figures for the year ended 31/03/2022</u>	<u>Figures for the year ended 31/03/2021</u>
I.	Revenue From Operations	14	-	-
II.	Other Income	15	1,15,641.00	1,42,920.00
III.	Total Income		1,15,641.00	1,42,920.00
IV.	Expenses:			
a	Cost of Goods Sold	16	-5,02,060.88	-2,94,010.51
b	Employee Benefit Expense	17	2,57,420.00	2,21,120.00
c	Depreciation & Amortization of Assets	6	-	-
d	Finance Costs	18	54,312.00	55,240.00
e	Other Expenses	19	2,44,640.88	72,890.51
	Total Expenses		54,312.00	55,240.00
V	Profit before exceptional and Extraordinary items and tax		61,329.00	87,680.00
VI	Exceptional Items			-
VII.	Profit before extraordinary items and tax		61,329.00	87,680.00
VIII	Extraordinary items			-
IX	Profit Before Tax		61,329.00	87,680.00
X.	Tax Expense:			
a	Current Tax		-	-
b	Deferred Tax		-	-
	Profit After Tax		61,329.00	87,680.00
XI	Profit/(loss) For the period from continuing operations(IX-X)		-	-
XII.	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from discontinuing operations(after tax)(XII-XIII)		-	-
XV.	Profit/(Loss) For The Period (XI+XIV)		61,329.00	87,680.00

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES: NOTES NO 1 To 23
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

FOR, M/S B.K.SARAIWALA & CO
CHARTERED ACCOUNTANTS

Binod Kumar Saraiwala
 (CA BINOD KUMAR SARAIWALA)
PROPRIETOR

Membership No:075893

DATE : 26.09.2022

PLACE : JAMSHEDPUR

UDIN:- 22075893ANA QW 1486

For SAHARA CONSTRUCTION

Binod Kumar Saraiwala
 Partner

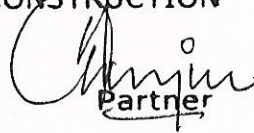
M/S SAHARA CONSTRUCTION
THE SANCTUM, 141 SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q

SCHEDULE:-1

CAPITAL A/C FOR THE YEAR ENDED ON 31.03.2022

Particulars	Ratio	Balance as on 01.04.2021	Interest	Remuneration	Profit for the year	Credit in A/C	Debit in A/C	Balance as on 31.03.2022
ANUP RANJAN	25.00%	34,81,655.48	13,578.00	-	15,332.25	-	7,296.00	35,03,269.73
NUTAN KUMARI	25.00%	34,81,655.48	13,578.00	-	15,332.25	-	7,296.00	35,03,269.73
RAJESH KR. SINGH	25.00%	34,81,655.48	13,578.00	-	15,332.25	-	7,296.00	35,03,269.73
RAM PRAKASH PANDEY	25.00%	34,81,655.48	13,578.00	-	15,332.25	-	7,296.00	35,03,269.73
	100%	1,39,26,621.92	54,312.00	-	61,329.00	-	29,184.00	1,40,13,078.92

For SAHARA CONSTRUCTION


Partner

M/S SAHARA CONSTRUCTION
THE SANCTUM, 141 SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q

SCHEDULE:2

Long Term Borrowings

<u>Particulars</u>	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Sri Ram Prakash Pandey	87,50,000.00	87,50,000.00
Sri Nutan Kumari	69,88,250.88	69,88,250.88
Sri Rajesh Kumar Singh	79,36,958.26	79,36,958.26
Sri Anup Ranjan	66,04,092.84	66,04,092.84
Total	3,02,79,301.98	3,02,79,301.98

SCHEDULE:3

Short Term Borrowings

<u>Particulars</u>	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Total	-	-

SCHEDULE:4

Trade Payables

<u>Particulars</u>	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Sundry Creditors (Net)	10,39,000.00	10,39,000.00
Total	10,39,000.00	10,39,000.00

SCHEDULE:5

Other Current Liabilities:

<u>Particulars</u>	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Staff Salary Payable	20,000.00	18,560.00
Audit Fee Payable	17,700.00	-
EPF Payable	-	2,000.00
Samay Construction P(Ltd)	30,00,000.00	
Advance received against booking	30,75,000.00	30,75,000.00
Tds Payable	600.00	
GST Payable	(61,910.90)	(61,910.90)
Total	60,51,389.10	30,33,649.10

For SAHARA CONSTRUCTION


Partner

SCHEDULE:7**Non Current Investments**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Total	-	-

SCHEDULE:8**Current Investments**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Total	-	-

SCHEDULE:9**Inventories**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Closing stock	2,07,89,915.76	1,75,70,566.88
work in progress(constructions)	2,43,74,109.76	2,43,74,109.76
Total	4,51,64,025.52	4,19,44,676.64

SCHEDULE:10**Trade Recievables**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Sundry Debtors	-	-
Total	-	-

SCHEDULE:11**Cash and Bank Balance**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Cash In Hand	1,03,519.16	1,70,842.16
Bank Balance	95,900.00	1,14,460.00
Bank of baroda	2,761.00	2,761.00
State bank of india , kadma current account	16,527.08	16,527.08
IDBI bank, jamshedpur, current account	13,11,223.24	42,25,865.12
ICICI bank		
Total	15,29,930.48	45,30,455.36

SCHEDULE:12**Short Term Loans And Advance Assets**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Advance for Land	30,00,000.00	
Loan to Smt. Bharti Singh	10,00,000.00	10,00,000.00
Total	40,00,000.00	10,00,000.00

SCHEDULE:13**Other Current Assets**

Particulars	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
IT Refundable	1,815.00	
Tds Assets	11,565.00	10,719.00
Total	13,380.00	10,719.00

For SAHARA CONSTRUCTION

M/S SAHARA CONSTRUCTION
THE SANCTUM, 141, SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q

SCHEDULE : 6

FIXED ASSETS

Sl. No.	Assets	Rate	Op. Balance as on 01.04.2021	Addition Before 30.09.2020	Addition After 30.09.2020	Deletion	Total	Depreciation for the year	Closing Balance as on 31.03.2022
1)	10% Block Furniture & Fixtures Total - (B)	10%	32,532.00 32,532.00	-	-	-	32,532.00 32,532.00	3,253.00 3,253.00	29,279.00 29,279.00
2)	40% Block Computer Total - (C)	40%	17.00 17.00	-	-	-	17.00 17.00	7.00 7.00	10.00 10.00
3)	15% Block Air Conditioner	15%	13,070.00	-	-	-	13,070.00	1,961.00	11,109.00
4)	Battery Inverter	15%	3,167.00	-	-	-	3,167.00	475.00	2,692.00
5)	Builders Hoist	15%	3,258.00	-	-	-	3,258.00	489.00	2,769.00
6)	Close Circuit Camera	15%	2,48,712.00	-	-	-	2,48,712.00	37,307.00	2,11,405.00
7)	Currency Note Counting Machine	15%	3,931.00	-	-	-	3,931.00	590.00	3,341.00
8)	EPBAX Machine	15%	2,405.00	-	-	-	2,405.00	361.00	2,044.00
9)	Exide battery	15%	2,752.00	-	-	-	2,752.00	413.00	2,339.00
10)	Fax	15%	501.00	-	-	-	501.00	75.00	426.00
11)	Fire Extinguisher	15%	31,676.00	-	-	-	31,676.00	4,751.00	26,925.00
12)	Freeze	15%	1,314.00	-	-	-	1,314.00	197.00	1,117.00
13)	Grinding Machine	15%	557.00	-	-	-	557.00	84.00	473.00
14)	Jeep	15%	729.00	-	-	-	729.00	109.00	620.00
15)	Jeep(Max)	15%	45,778.00	-	-	-	45,778.00	6,867.00	38,911.00
16)	Levelling Instrument	15%	698.00	-	-	-	698.00	105.00	593.00
17)	Mixture Machine	15%	11,324.00	-	-	-	11,324.00	1,699.00	9,625.00
18)	Motor Car	15%	3,37,482.00	-	-	-	3,37,482.00	50,622.00	2,86,860.00
19)	Office Equipments	15%	25,337.00	-	-	-	25,337.00	3,801.00	21,536.00
20)	Telephone	15%	11,036.00	-	-	-	11,036.00	1,655.00	9,381.00
21)	Television	15%	1,522.00	-	-	-	1,522.00	228.00	1,294.00
22)	Time Punching Machine	15%	6,996.00	-	-	-	6,996.00	1,049.00	5,947.00
23)	Vibrator	15%	2,497.00	-	-	-	2,497.00	375.00	2,122.00
24)	Welding Machine	15%	1,045.00	-	-	-	1,045.00	157.00	888.00
25)	Xerox Machine	15%	4,386.00	-	-	-	4,386.00	658.00	3,728.00
	Total - (C)		7,60,173.00	-	-	-	7,60,173.00	1,14,028.00	6,46,145.00
	Grand Total (A+B+C+D)		7,92,722.00	-	-	-	7,92,722.00	1,17,288.00	6,75,434.00

FOR SAHARA CONSTRUCTION

 Partner

M/S SAHARA CONSTRUCTION
THE SANCTUM, 141 SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q

SCHEDULE:14

Revenue From Operations

<u>Particulars</u>	<u>Current Year</u>	<u>Previous Year</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Sales during the year		
Total	-	-

SCHEDULE:15

Other Income

<u>Particulars</u>	<u>Current Year</u>	<u>Previous Year</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Interest from Auto Sweep Account	1,15,641.00	1,42,920.00
Total	1,15,641.00	1,42,920.00

SCHEDULE:16

Cost of Goods Sold

<u>Particulars</u>	<u>Current Year</u>	<u>Previous Year</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Opening Stock	1,75,70,566.88	1,71,38,779.37
Add: Purchase	26,00,000.00	
Add: Direct Expense	1,17,288.00	1,37,777.00
Total	2,02,87,854.88	1,72,76,556.37
Less: Closing Stock	2,07,89,915.76	1,75,70,566.88
Cost of Goods Sold	(5,02,060.88)	(2,94,010.51)

For SAHARA CONSTRUCTION


Partner

SCHEDULE:17Employee Benefit Expenses

Particulars	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
Salary & wages to employee	2,40,000.00	2,21,120.00
Staff Welfare	17,420.00	
Total	2,57,420.00	2,21,120.00

SCHEDULE:18Finance Cost

Particulars	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
Int to Rajesh Kumar Singh	13,578.00	13,810.00
Int to Anup Ranjan	13,578.00	13,810.00
Int to Nutan Kumari	13,578.00	13,810.00
Int to Ram Prakash Pandey	13,578.00	13,810.00
Total	54,312.00	55,240.00

SCHEDULE:6Depreciation & Amortisation of Assets

Refer "SCHEDULE 6" for Depreciation incurred.

SCHEDULE:19Other Expenses

Particulars	31.03.2022	31.3.2021
	Amount (Rs.)	Amount (Rs.)
Material	-	28,400.00
Providend Fund	22,000.00	16,802.00
Bonus	-	5,750.00
Bank Charges & Commission	78.88	328.51
Audit Fees	17,700.00	-
Professional Charges		21,610.00
Land Registration Charges	1,83,504.00	
ISO 9001 CHARGES	21,358.00	
TOTAL	2,44,640.88	72,890.51

NOTES ON ACCOUNTS

SCHEDULE:20Exceptional Items

There were no exceptional items during the current reporting period and previous reporting period.

SCHEDULE:21Extraordinary Items

There were no extraordinary items during the current reporting period and previous reporting period.

SCHEDULE:22Profit/Loss from Discounting Operations

There are no profit or loss from discounting operations of the Firm during the current and previous reporting period.

For SAHARA CONSTRUCTION

M/S SAHARA CONSTRUCTION
THE SANCTUM, 141, SNP AREA, AAM BAGAN, SAKCHI, JAMSHEDPUR
PAN:-AACFC7054Q

PREVIOUS YEAR : 2021-22

ASSESSMENT YEAR : 2022-23

COMPUTATION OF TAXABLE INCOME & TAX THEREON

INCOME FROM BUSINESS & PROFESSION

NET PROFIT AS PER AUDITED PROFIT & LOSS A/C	61,329.00
GROSS TOTAL INCOME	61,329.00
<hr/>	
TAXABLE INCOME	61,329.00
) OR SAY	61,330.00
TAX THEREON	18,399.00
ADD : ED CESS @ 4%	736.00
TOTAL TAX	19,135.00
LESS:ADVANCE TAX PAID	-
LESS:TDS	11,565.00
ADD: INTEREST U/S 234B	
ADD: INTEREST U/S 234C	
TAX PAYABLE	7,570.00