

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 SANJIT KUMAR D/24, SARSWATI NAGAR, TUILADUNGRI, GOMMURI, JAMSHEDPUR, JHARKHAND, 831003 AMXPK5134A.

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 D/24, SARSWATI NAGAR, TUILADUNGRI, GOMMURI, JAMSHEDPUR, JHARKHAND-831003. 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.

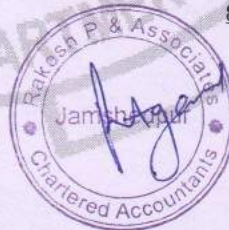
5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place JAMSHEDPUR
Date 18/11/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

RAKESH KUMAR AGARWAL
402327
0012343C
1/6, H S TOWER, AVENUE ROAD, BIST
UPUR, JAMSHEDPUR, JHARKHAND,
831001

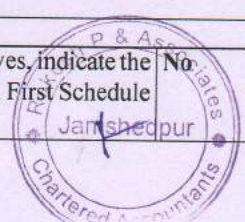


FORM NO. 3CD

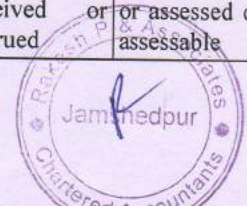
[See rule 6G(2)]

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

1	Name of the assessee		SANJIT KUMAR			
2	Address		D/24, SARSWATI NAGAR, TUILADUNGRI, GOLMURI, , JA MSHEDPUR, JHARKHAND, 831003			
3	Permanent Account Number (PAN)		AMXPK5134A			
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	20AMXPK5134A1ZE			
	2	Goods and Services Tax JHARKHAND	20AMXPK5134A3ZC			
	3	Goods and Services Tax JHARKHAND	20AMXPK5134A2ZD			
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 (%)
	Nil					
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.					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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	
	OTHER SERVICES	Other services n.e.c.			21008	
	CONSTRUCTION	Building completion			06004	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business	Sector	SubSector			Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	Books prescribed					
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	PinCode
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALE AND PURCHASE REGISTER	D/24, SARSWATI NAGAR, TUILADUNGRI, GOLMURI		JAMSHEDPUR	JHARKHAND	831003
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALE AND PURCHASE REGISTER					
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).					No



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.)					
	Total		Net effect(Rs.)					
13 f	Disclosure as per ICDS.							
	ICDS	Disclosure						
	ICDS I - Accounting Policies	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS II - Valuation of Inventories	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS III - Construction Contracts	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS IV - Revenue Recognition	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS V - Tangible Fixed Assets	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS VII - Governments Grants	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS IX - Borrowing Costs	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	AS PER STATEMENT ENCLOSED WHEREVER APPLICABLE						
14 a	Method of valuation of closing stock employed in the previous year.	At Cost or Net Realisable 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/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
					Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 40%	40%	6546		6546							2618	3928
Plant & Machinery @ 15%	15%	21655		21655							3248	18407
Plant & Machinery @ 15%	15%	400307		400307							60046	340261
Furnitures & Fittings @ 10%	10%	46029		46029							4603	41426

* 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	

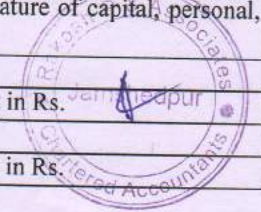
20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

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

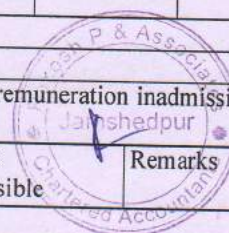
Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Any Fund set up under the provisions of ESI Act,1948	297	15/05/2019	297	30/05/2019
Any Fund set up under the provisions of ESI Act,1948	264	15/06/2019	264	06/07/2019
Any Fund set up under the provisions of ESI Act,1948	297	15/07/2019	297	06/07/2019
Any Fund set up under the provisions of ESI Act,1948	139	15/08/2019	139	21/09/2019
Any Fund set up under the provisions of ESI Act,1948	145	15/09/2019	145	21/09/2019
Any Fund set up under the provisions of ESI Act,1948	167	15/10/2019	167	19/10/2019
Any Fund set up under the provisions of ESI Act,1948	254	15/11/2019	254	09/11/2019
Any Fund set up under the provisions of ESI Act,1948	276	15/12/2019	276	10/12/2019
Any Fund set up under the provisions of ESI Act,1948	269	15/01/2020	269	19/01/2020
Any Fund set up under the provisions of ESI Act,1948	306	15/02/2020	306	17/02/2020
Any Fund set up under the provisions of ESI Act,1948	319	15/03/2020	319	15/03/2020
Any Fund set up under the provisions of ESI Act,1948	339	15/04/2020	339	15/04/2020
Provident Fund	1989	15/05/2019	1989	30/05/2019
Provident Fund	1762	15/06/2019	1762	06/07/2019
Provident Fund	1989	15/07/2019	1989	06/07/2019
Provident Fund	2153	15/08/2019	2153	21/09/2020
Provident Fund	2261	15/09/2019	2261	21/09/2020
Provident Fund	2607	15/10/2019	2607	19/10/2019
Provident Fund	4010	15/11/2019	4010	09/11/2019
Provident Fund	4366	15/12/2019	4366	10/12/2019
Provident Fund	4253	15/01/2020	4253	20/01/2020
Provident Fund	4843	15/02/2020	4843	17/02/2020
Provident Fund	5026	15/03/2020	5026	15/03/2020
Provident Fund	1713	15/04/2018	1713	15/04/2020

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

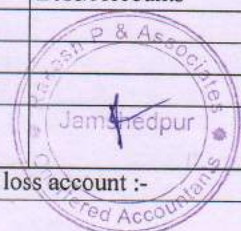
Capital expenditure	
Particulars	Amount in Rs.
Personal expenditure	
Particulars	Amount in Rs.



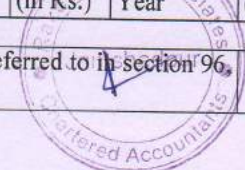
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										Amount in Rs.	
Particulars											
Expenditure incurred at clubs being entrance fees and subscriptions										Amount in Rs.	
Particulars											
Expenditure incurred at clubs being cost for club services and facilities used.										Amount in Rs.	
Particulars											
Expenditure by way of penalty or fine for violation of any law for the time being force										Amount in Rs.	
Particulars											
Expenditure by way of any other penalty or fine not covered above										Amount in Rs.	
Particulars											
Expenditure incurred for any purpose which is an offence or which is prohibited by law										Amount in Rs.	
Particulars											
(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)											
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)											
(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 on or before the due date specified in sub-section (1) of section 139.											
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy 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 levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):											



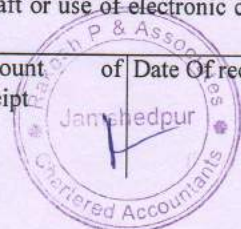
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available		
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)							Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available		
(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							
	Nature Of Liability				Amount in Rs.		
(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							
	Nature Of Liability				Amount in Rs.		
(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 payment made to persons specified under section 40A(2)(b).							
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)		
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		
	Tax,Duty,Cess,Fee etc			GST		8512	
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.)							Yes
							GST OF RS.8512/-
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						No
	CENVAT/ITC	Amount				Treatment in Profit and Loss/Accounts	
	Opening Balance						
	Credit Availed						
	Credit Utilized						
	Closing/Outstanding Balance						
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)(viib). 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)			
	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 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 of 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.
				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)			



(b) If yes, please furnish the following details								
Sl 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) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	KANAK	JAMSHEDPUR	FGNPK1095M	1035000	No	1035000	RTGS	
2	PRAKSH KUMAR GUPTA	JAMSHEDPUR		200000	No	20000	RTGS	
3	NARAYAN KSHYAP	JAMSHEDPUR	CENPK7107P	499500	No	560000	RTGS	
4	RAJIV RANJAN KUMAR	JAMSHEDPUR	ARRPK4036G	100000	No	100000	NEFT	
5	RAJ KUMAR	JAMSHEDPUR	AIMPK5550D	400000	No	400000	NEFT	
6	SANJIV KUMAR	JAMSHEDPUR	FFQPK3166R	200000	No	200000	NEFT	
7	SALIKA DEVI	JAMSHEDPUR	CGHPD5029H	250000	No	250000	RTGS	
8	SANJU SINHA	JAMSHEDPUR	CYWPS5816A	2200010	No	2200010	RTGS	
31 b	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.		
1	SANJU SINHA	JAMSHEDPUR	CYWPS5816A	325000	RTGS			
2	KANAK	JAMSHEDPUR	FGNPK1095M	300000	RTGS			
3	NARAYAN KASHYAP	JAMSHEDPUR	CENPK7107P	500000	RTGS			
(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)	Nature of transaction	Amount of receipt	Date Of receipt		



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/allowance 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 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks	
Nil									

32 b Whether a change in shareholding 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. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

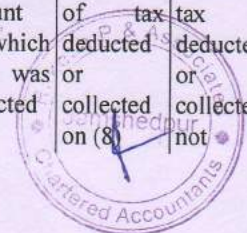
32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **Yes**

S.No	Section	Amount
1	80C	150000
2	80D	15287
3	80TTA	8486

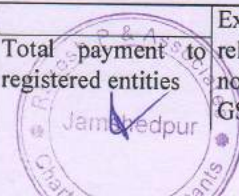
34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **No**

S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the nature	Total amount on which tax was required to be	Total amount on which tax was deducted or	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not
------	--------------------------------------	---------	-------------------	--	--	---	--	---	--	---



		Number (TAN)		specified in column (3)	deducted or collected out of (4)	collected at specified rate out of (5)		collected at less than specified rate out of (7)		deposited to the credit of the Central Government out of (6) and (8)	
Nil											
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
Nil											
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										
	Not Applicable										
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
Nil											
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
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											

	SI 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:		
SI No.	Particulars	Previous Year	Preceding previous Year
a	Total turnover of the assessee	36826159	34191443
b	Gross profit / Turnover	0 0 0.00%	0 0 0.00%
c	Net profit / Turnover	2108250 36826159 5.72%	1939172 34191443 5.67%
d	Stock-in-Trade / Turnover	15521327 36826159 42.15%	6848278 34191443 20.03%
e	Material consumed/ Finished goods produced	0 0 0.00%	0 0 0.00%
(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)
	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
	Nil		
	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains all details/ transactions which are required to be reported.
			If not, please furnish list of the details/ transactions which are not reported.
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
	Nil		
	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	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	
		Relating to goods or services	Relating to entities falling under
		Relating to other registered entities	Total payment to registered entities
			Expenditure relating to entities not registered under GST



		exempt GST	from	composition scheme		
		Nil				

Place **JAMSHEDPUR**
Date **18/11/2020**

Name **RAKESH KUMAR AGARWAL**
Membership Number **402327**
FRN (Firm Registration Number) **0012343C**
Address **1/6, H S TOWER, AVENUE ROAD, BIST
UPUR, , JAMSHEDPUR, JHARKHAND,
831001,**



Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%									
Total of Plant & Machinery @ 40%									
Plant & Machinery @ 15%									
Total of Plant & Machinery @ 15%									
Plant & Machinery @ 15%									
Total of Plant & Machinery @ 15%									
Furnitures & Fittings @ 10%									
Total of Furnitures & Fittings @ 10%									

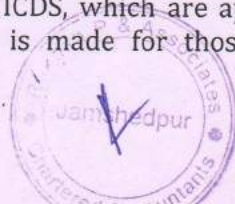
Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Furnitures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

This form has been digitally signed by **RAKESH KUMAR AGARWAL** having PAN **AGPPA0470R** from IP Address **103.53.80.95** on **2020-11-23 12:20:02.0**.
Dsc Sl No and issuer **16688622CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

SANJIT KUMAR

Notes forming part of Financial Statement for the Year ending 31st March 2020

- A. Firm information:**
S.K.ENTERPRISES & S. R. CONSTRUCTION is a Proprietorship firm having registered office at D/24, SARSWATI NAGAR, TUILADUNGRI, GOLMURI, JAMSHEDPUR, JHARKHAND, 831003. Its primary business objectives are Contractors-others AND Secondary business are Builder-property Developer, Its proprietor is Sanjit Kumar.
- B. Basis of Accounting:**
These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP'). The financial statements have been prepared under the historical cost convention on accrual basis.
- C. Revenue Recognition:**
Revenues from services are recognized as and when the services are rendered. Sales are recognized when all sufficient risks and rewards of ownership of goods have been passed to the buyer usually on delivery of goods. Sales and services exclude all indirect taxes and levies. Other income and expenses are recognized on accrual basis unless stated otherwise.
- D. Fixed Assets and Capital Work in Progress:**
Tangible fixed assets are carried at cost. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. The company has no intangible fixed assets.
- E. Depreciation:**
Depreciation on assets has been provided as per the provisions of the Income Tax Act 1961.
- F. Inventories-**
Inventories are carried at lower of cost and net realizable value. Cost includes all the direct expenses related to the inventory incurred to bring the inventory in present location and condition.
- G. Contingent Liabilities and Event occurring after the Balance sheet date:**
Contingent liability is a possible obligation that arises from past events whose existence will be confirmed by occurrence or non-occurrence of one or more uncertain events beyond the control of the company or a present obligation which is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. Events occurring after the balance sheet date are occurrences after the end of the reporting period that have a material impact on the figures reported in the financial statements. Both are disclosed, if and to the extent applicable and ascertainable, separately in these financial statements.
- H. Applicability with ICDS:**
The disclosures required under ICDS, which are applicable to the firm, have been properly disclosed above. No disclosure is made for those standards for which the firm has no transactions during the year.



Sanjit Kumar