

JAGDISH KHANDELWAL & CO

Chartered Accountants

402 & 403 A J Tower,

Q Road, Bistupur

Jamshedpur 831001

Ph : 0657-2320792 , 6601544

Email:jkandco121@gmail.com



**TAX AUDIT REPORT
AUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD 2019-20
ASSESSMENT YEAR 2020-21**

**SHIVA VENTURES
D-19, Danish Apartment, Dhatkidih, Bistupur
JAMSHEDPUR-831001
Jharkhand**

INDEPENDENT AUDITOR'S REPORT

To the Proprietor of Shiva Ventures

Opinion

We have audited the financial statements of **Shiva Ventures**, which comprise the Balance sheet at March 31st 2020, and the profit and loss account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

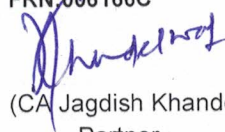
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement,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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

For & on behalf of
Jagdish Khandelwal & Co
Chartered Accountants
FRN:006166C


(CA Jagdish Khandelwal)
Partner



Membership No: 055789
UDIN: 20055789AAAACD7937
Place: Jamshedpur
Date: 30/12/2020

SHIVA VENTURES

Proprietor: Abhishek Kumar Singh

BALANCE SHEET AS ON 31ST MARCH, 2020

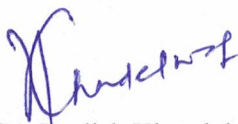
LIABILITIES	SCHEDULE	Amount(Rs)
Capital Account	1	4,183,357.83
Secured Loan	2	3,177,692.81
Unsecured Loan	3	7,027,638.40
Current Liabilities & Provisions	4	19,681,188.69
	Total	34,069,877.73
ASSETS		
Fixed Assets		
W.D.V. of Block	5	6,393,962.17
Less: Depreciation		1,096,890.47
Net Block		5,297,071.70
Land at Dhanbad		3,644,285.24
Investments	6	1,082,601.18
Current Assets		
Stock in Hand	7	3,506,944.09
Sundry Debtors	8	3,461,514.45
Loans & Advances	9	12,457,138.03
Cash & Bank Balances	10	4,620,323.04
	Total	34,069,877.73
Significant Accounting Policies & Notes to the Financial Statements	14	

As per our report of even date

Jagdish Khandelwal & Co.

Chartered Accountants

FRN : 06166C



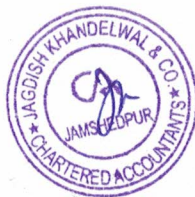
(CA Jagdish Khandelwal)

Partner

Membership No: 55789

Place : Jamshedpur

Date : 30-12-2020



For on & behalf of

Shiva Venture

Proprietorship firm



(Abhishek Kumar Singh)

Proprietor

SHIVA VENTURES

Proprietor: Abhishek Kumar Singh

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2020

PARTICULARS	SCHEDULE	Amount(Rs)
Sales	11	29,890,130.84
Other Income	12	767,120.85
Closing Stock		3,506,944.09
		34,164,195.78
Opening Stock		2,285,736.00
Purchases		20,897,712.24
Transportaion Expenses		2,250,160.00
Consumables		688,850.76
Diesel Expenses		419,744.00
Road Tax, Permit and fitness		155,794.60
Carriage Outward		10,574.00
Salaries & Wages		1,096,968.00
Electricity and Water charges		140,935.00
Insurance charges		74,196.00
Office Expenses		38,682.20
Rent Expenses		1,021,339.00
Printing and Stationary		40,900.00
Sales Promotion		224,469.00
Travelling Expenses		43,316.60
Repairs & maintenance		130,332.24
Consultancy Charges		15,000.00
Discount		44,453.97
Audit Fees		30,000.00
Interest Expenses		470,179.81
Other Expenses	13	120,267.14
Depreciation		1,096,890.47
Net Profit Carried to Balance Sheet		2,867,694.74
		34,164,195.79

Significant Accounting Policies & Notes to the Financial Statements

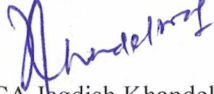
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As per our report of even date

Jagdish Khandelwal & Co.

Chartered Accountants

FRN : 06166C



(CA Jagdish Khandelwal)

Partner

Membership No: 55789

Place : Jamshedpur

Date : 30-12-2020



For on & behalf of

Shiva Venture

Proprietorship firm



(Abhishek Kumar Singh)

Proprietor

SHIVA VENTURES
SCHEDULES FORMING PART OF BALANCE SHEET & PROFIT & LOSS ACCOUNT

	<u>Amount(Rs)</u>
SCHEDULE : 1	
Opening Capital	1,315,663.09
Add :Net Income	2,867,694.74
	<u><u>4,183,357.83</u></u>

SCHEDULE : 2	
Secured Loan	
Bank of India (Auto Loan - 0101)	154,976.00
Bank of India Innova Car Loan (A/C - 0282)	1,621,523.00
HDFC Consumer Loan	1,401,193.81
	<u><u>3,177,692.81</u></u>

SCHEDULE : 3	
Unsecured Loan	
Kumari Satyabhama	30,000.00
Sambleshwari Enterprises	1,040,200.00
Ujjwal Kumar Singh	1,457,438.40
Saptsatee Construction	500,000.00
Shiva Minerals	4,000,000.00
	<u><u>7,027,638.40</u></u>

SCHEDULE : 4	
Current Liabilities & Provisions	
Sundry Creditors:	
for goods & transportataion expenses	15,793,605.69
Advance from Parties	<u>3,600,000.00</u>
	19,393,605.69
Provisions:	
Electricity Charges Payable	7,153.00
Jagdish Khandelwal & Co	75,000.00
Salary Payable	125,155.00
TDS Payable	<u>80,275.00</u>
	287,583.00
	<u><u>19,681,188.69</u></u>

SCHEDULE : 5	
Fixed Assets	
(Seperately Annexed)	<u><u>8,941,356.94</u></u>

SCHEDULE : 6	
Investments	
Fixed Deposit (BOI)	511,990.70
Sudlife Insurance	320,433.00
National Saving Certificate	50,000.00
Life Insurance Corpn	200,177.48
	<u><u>1,082,601.18</u></u>

SCHEDULE : 7	
Stock In Hand	
(As certified by the Proprietor)	<u><u>3,506,944.09</u></u>

SCHEDULE : 8	
Sundry Debtors	
Dealers	3,559,456.45
Others	(97,942.00)
	<u><u>3,461,514.45</u></u>



SHIVA VENTURES

Abhishek Singh

Proprietor

SCHEDULE : 9**Loans & Advances, Deposits:**

Isha Singh	1,355,000.00
Security Deposit with RWD	120,000.00
Security Deposit- Rent	100,000.00
Abhishek Kumar Singh	1,462,725.28
Shiva Innovations	2,110,000.00
Satbir Singh Bhatia	(471,600.00)
Radhi Devi	424,540.00
Khushboo Singh	4,030,185.00
Advance for Dhansar Land	2,437,500.00
GST Credit	888,787.75

12,457,138.03
SCHEDULE : 10**Cash & Bank Balances**

Cash in Hand (As certified by the Proprietor)	97,744.00
Bank of India CA- 744	4,279,255.17
HDFC Bank CA- 9150	178,002.87
IDBI BANK A/C	65,321.00

4,620,323.04
SCHEDULE : 11

Taxable Sales	22,801,914.11	
Less:sales return	<u>295,060.27</u>	22,506,853.84
Exempt Supply		7,383,277.00

29,890,130.84
SCHEDULE : 12**Other Income**

2 % Extra Scheme	9,273.55
Addl. Scheme	248,994.68
Cash Discount Received	244,002.62
Discount Received	12,313.82
Festival Scheme	77,200.00
Incentive Received	9,204.00
Infra Support	9,266.62
Interest on FD	30,972.00
Interest on MF	14,914.87
Misc. Income	20.75
Price Drop	110,957.94

767,120.85
SCHEDULE : 13**Other Expenses :**

RWD Registration Charges	40,000.00
Internet Exp	4,800.00
Car Runnig Exp	40,346.07
Bank Charges	14,684.24
EDC Annual Rental	2,950.00
DBD Charges	3,540.00
Card Swipe Charges	5,791.83
Misc. Exp	1,755.00
TDS late fee	6,400.00

120,267.14
**SHIVA VENTURES**
Abhishek Singh
Proprietor

SCHEDULE : 5

Fixed Asset and Depreciation Schedule as per Income Tax Act

Fixed Assets	Rate	Balance as on 1st April, 2019	Addition before september	Addition after september	Sale Before September	Sale After September	Total	Depreciation at half rate	Depreciation at full rate	Total Depreciation	Balance as on 31st March, 2020
Block 15%											
Honda City	15%	565,489.37	-	-	-	-	565,489.37	-	84,823.41	84,823.41	480,665.96
Car (120)	15%	501,234.37	-	-	-	-	501,234.37	-	75,185.16	75,185.16	426,049.21
Innova car	15%	2,146,060.12	-	-	-	-	2,146,060.12	-	321,909.02	321,909.02	1,824,151.10
Mahindra Auto	15%	-	-	234,201.00	-	-	234,201.00	17,565.08	-	17,565.08	216,635.93
Bullet Bike	15%	135,999.99	-	-	-	-	135,999.99	-	20,400.00	20,400.00	115,599.99
Mobile	15%	20,198.39	-	-	-	-	20,198.39	-	3,029.76	3,029.76	17,168.63
Tankar- old	15%	113,613.12	-	-	-	-	113,613.12	-	17,041.97	17,041.97	96,571.15
Electrical Installation	15%	21,720.13	-	-	-	-	21,720.13	-	3,258.03	3,258.03	18,462.09
Led TV	15%	20,374.48	-	-	-	-	20,374.48	-	3,056.18	3,056.18	17,318.30
Air Conditioner	15%	122,072.32	-	-	-	-	122,072.32	-	18,310.86	18,310.86	103,761.46
CC Tv Camera	15%	43,256.41	-	-	-	-	43,256.41	-	6,488.47	6,488.47	36,767.94
Aviator Bike	15%	47,021.74	-	-	-	-	47,021.74	-	7,053.26	7,053.26	39,968.48
Total(A)		3,737,040.44	-	234,201.00	-	-	3,971,241.44	17,565.08	560,556.12	578,121.20	3,393,120.24
Block 30%											
Hyva	30%	1,382,486.00	-	-	-	-	1,382,486.00	-	414,745.80	414,745.80	967,740.20
Total(B)		1,382,486.00	-	-	-	-	1,382,486.00	-	414,745.80	414,745.80	967,740.20
Block 10%											
Furniture	10%	537,754.73	502,480.00	-	-	-	1,040,234.73	-	104,023.47	104,023.47	936,211.25
Total(C)		537,754.73	502,480.00	-	-	-	1,040,234.73	-	104,023.47	104,023.47	936,211.26
Total(A+B+C)		5,657,281.17	502,480.00	234,201.00	-	-	6,393,962.17	17,565.08	1,079,325.39	1,096,890.47	5,297,071.70

As per our report of even date

Jagdish Khandelwal & Co.

Chartered Accountants

FRN : 06166C

Jagdish Khandelwal

(CA Jagdish Khandelwal)
Partner

Membership No: 55789

Place : Jamshedpur

Date : 30-12-2020

For on & behalf of

Shiva Venture

Proprietorship firm

Abhishek Singh

(Abhishek Kumar Singh)

Proprietor



Shiva Ventures

Schedule: 14

Significant Accounting Policies & Notes to the Accounts:

- a) The accounts have been prepared under the Historical cost convention and on the basis of a going concern.
- b) Accounting policies not specifically referred to are consistent and in consonance with generally accounting principals.
- c) Expenses and Income to the extent considered payable and receivable are accounted for an accrual basis.
- d) Depreciation has been charged as per Income-tax Act.
- e) Debtors and Creditors are subject to confirmation from the respective parties.
- f) GST Returns is in consonance with the books of account as regard Taxable supply, input and output tax credit figures. However exempt supply inadvertently remained to be shown in GSTR 3B.
- g) As explained to us, the Proprietor does not have knowledge of liabilities if any of contingent nature other than those mentioned in the Balance Sheet in mentioned above.

Place: Jamshedpur

Date: 30-12-2020



For
Shiva Ventures

Abhishek Singh

(Abhishek Kumar Singh)
Proprietor



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. **We** 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 **Abhishek Kumar Singh E/647 A Block, East Layout Sonari, JAMSHEDPUR E singhbhum, JHARKHAND, 831011 ASVPS9394N.**
2. **We** 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 **E/647 A Block East Layout Sonari JAMSHEDPUR E singhbhum Jharkhand 831011,** and **1** branches.
3. (a) **We** report the following observations/comments/discrepancies/inconsistencies; if any:
Seperately Annexed
- (b) Subject to above,-
- (A) **We** have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.
- (B) In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** knowledge and belief, were necessary for the examination of the books.
- (C) In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** 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 **Our** opinion and to the best of **Our** information and according to explanations given to **Us** 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
1	Others.	Statement of significant accounting policy followed in statement in notes on accounts forming part of the Final Accounts under report.
2	Others.	In respect of Para 37 to 39 regarding various audits reliance has been placed on information provided by the management.
3	Others.	In respect of Para 41 regarding demands raised/refund issued under acts reliance has been placed on information provided by the management
4	Others.	Profit before appropriation i.e. before Partners Salary and Interest has been considered in Point no 40 of the form 3CD
5	Others.	For Cash payments above Rs. 10,000/- for section 40A(3) and acceptance or re-payments of loans or deposit it is not possible for us to verify whether the transaction in excess of limit as prescribed have been made otherwise than by an account payee cheque or bank draft. It is not possible for us to verify, as the necessary evidence is not in the possession of the assessee.
6	Others.	In respect of Para 34 regarding TDS we have verified the compliance with the provisions of Chapter XVII_B in accordance with the Auditing Standards generally accepted in India which includes test check and the concept of materiality.
7	Others.	.In respect of 43B the information given under clause 26(B)(a) is only upto a and does not include any payment which the assessee may make subsequently before the due date of filing of the return under section 139(1).

Place **Jamshedpur**
Date **30/12/2020**

Name **Jagdish Khandelwal**
Membership Number **055789**
FRN (Firm Registration Number) **006166C**
Address **402 & 403 A J Tower, O Road Bistupur, 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		Abhishek Kumar Singh		
2	Address		E/647 A Block , East Layout Sonari, JAMSHEDPUR E singhbhum, JHARKHAND, 831011		
3	Permanent Account Number (PAN)		ASVPS9394N		
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	20ASVPS9394N1ZJ		
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.				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
	WHOLESALE AND RETAIL TRADE		Wholesale of electronic parts and equipment		09018
	TRANSPORT and LOGISTICS SERVICES		Freight transport by road		11008
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
	Sales Register	D-19 Danish Apartment	Masjid Road Dhatkidih	Jamshedpur	JHARKH AND
	Purchase Register	D-19 Danish Apartment	Masjid Road Dhatkidih	Jamshedpur	JHARKH AND
	Journal Register	D-19 Danish Apartment	Masjid Road Dhatkidih	Jamshedpur	JHARKH AND
	Bank book	D-19 Danish Apartment	Masjid Road Dhatkidih	Jamshedpur	JHARKH AND
	Cash Book	D-19 Danish Apartment	Masjid Road Dhatkidih	Jamshedpur	JHARKH AND
	General ledger	D-19 Danish Apartment	Masjid Road Dhatkidih	Jamshedpur	JHARKH AND
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				



	Books Examined			
	Cash Book			
	Journal Register			
	Sales Register			
	Bank Book			
	General Ledger			
	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.)	Net effect(Rs.)
	Total			
13 f	Disclosure as per ICDS.			
	ICDS	Disclosure		
	ICDS I - Accounting Policies	Assessee has followed fundamental accounting assumptions of going concern, consistency and accruals.		
	ICDS II - Valuation of Inventories	(i) Inventories has been valued at cost or net realisable value whichever is lower (ii) Cost formula used is FIFO		
	ICDS III - Construction Contracts	Not Applicable		
	ICDS IV - Revenue Recognition	(i) In sale of goods revenue is recognised when seller transfer property in the goods to Buyer for a price and all significant risks and rewards of ownership are transferred to the Buyer. In sale of goods amount not recognised as revenue is Nil. (ii) Amount of revenue from Service Transaction is Rs. NIL		
	ICDS V - Tangible Fixed Assets	All Tangible Fixed Assets are stated in the Balance Sheet at cost. The Assessee capitalizes all cost related to fixed assets acquisition and installations. Depreciation has been charged as per rates prescribed by the Income Tax Act.		
	ICDS VII - Governments Grants	Not Applicable		
	ICDS IX - Borrowing Costs	(i) Borrowing Cost that is attributable to the construction/acquisition of fixed assets are capitalized as part of the cost of these capitalized assets till the date when such assets is first put to use. (ii) Amount of borrowing cost capitalized during the previous year- NIL		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision is determined based on the last estimate required to settle an obligation at the year end. Contingent liabilities are not recognized. Contingent assets are neither recognized nor disclosed in the financial statements		
14 a	Method of valuation of closing stock employed in the previous year.		As cost or net realizable value which ever is less under FIFO Method	
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	Value adopted or assessed or assessable											
	Address Line 1	Address Line 2											
	City/Town	State											
	Pincode	Consideration received or accrued											
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 Percent-age)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions				Deduct-ions(C)	Depreciat-ion Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
					Purch-ase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)				
	Plant & Machinery @ 30%	30%	1382486	0	1382486	0	0	0	0	0	0	414746	967740
	Plant & Machinery @ 15%	15%	3737040	0	3737040	234201	0	0	234201	0	0	578121	3393120
	Furnitures & Fittings @ 10%	10%	537755	0	537755	502480	0	0	502480	0	0	104023	936212
	* 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											
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												
	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												
	Particulars	Amount in Rs.											
	Expenditure incurred at clubs being entrance fees and subscriptions												
	Particulars	Amount in Rs.											
	Expenditure incurred at clubs being cost for club services and facilities used.												
	Particulars	Amount in Rs.											
	Expenditure by way of penalty or fine for violation of any law for the time being force												
	Particulars	Amount in Rs.											
	Expenditure by way of any other penalty or fine not covered above												



	Particulars									Amount in Rs.	
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
	Particulars									Amount in Rs.	
(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 (ia)											
(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	Of	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)						
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)						
(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)						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					
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)	
	Isha Singh	BNHPS3235G	Brothers Wife	Salary	399250	
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			TDS	80275	
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			
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	0				
	Credit Availed	0				
	Credit Utilized	0				
	Closing/Outstanding Balance	0				
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)(vii a)					



	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)(vii b). 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 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 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) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	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	Radha Devi	Sonari jamshed pur	AIGPD4689Q	450000	Yes	800000	Yes-Cheque	Account payee cheque
2	Rahul Aich	JAMSHEDPUR	AKEPA3431F	200000	No	200000	Yes-Electronic clearing system	Account payee cheque
3	Sambleswari Enterprises	DHANBAD	BKTPS3744R	1394000	No	1394000	Yes-Electronic clearing system	Account payee cheque
4	Saptsatee Construction	Kadma Jamshepur	ABLFS3099M	500000	No	500000	Yes-Electronic clearing system	Account payee cheque
5	Shiva minerals	Sonari jamshed pur	AZEPS3352E	400000	No	4000000	Yes-Bank draft	Account payee cheque
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.	
	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	
	Nil							
31 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 :-							
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
	Nil							



31	b(c)	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	
		Nil							
31	b(d)	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			
		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.
		1	Radha Devi	Sonari jamshed pur	AIGPD46 89Q	800000	800000	Yes- Electronic clearing system	Account payee cheque
		2	Rahul Aich	Jamshedpur		200000	200000	Yes- Electronic clearing system	Account payee cheque
		3	Sambleswari Enterprises	Dhanbad		353800	1394000	Yes- Electronic clearing system	Account payee cheque
		4	Ujjwal k Singh	Sonari jamshed pur	AZEPS33 52E	138538	1595976	Yes- Electronic clearing system	Account payee cheque
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 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)									No	
		S.No	Section	Amount								
		Nil										
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									Yes	
		S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Total amount on which tax was deducted	Amount of tax deducted or	Amount of tax deducted or collected



	Number (TAN)		nature specified in column (3)	to be deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)	collected on (8)	not deposited to the credit of the Central Government out of (6) and (8)			
	1	RCHA02464A	194-I	Rent	802750	802750	802750	80275	0	0	0	
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes										
		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.				
		1	RCHA02464A	26Q	31/07/2019	06/08/2020	Yes					
		2	RCHA02464A	26Q	31/10/2019	06/08/2020	Yes					
		3	RCHA02464A	26Q	31/01/2019	06/08/2020	Yes					
		4	RCHA02464A	26Q	31/07/2020	06/08/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details: Yes										
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
		1	RCHA02464A	6021	6021	2020-08-05						
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	(c) Amount as reduction in	(d) Total tax paid thereon	(e) Total tax paid thereon	Dates of payment				



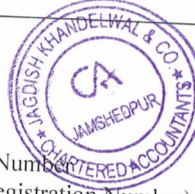
		section 115-O(1A) (i)	section 115-O(1A) (ii)				
	Nil						
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-						No
	Sl No.	Amount received (in Rs.)			Date of receipt		
	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	29890131			0		
b	Gross profit / Turnover	6854872	29890131	22.93%	0	0	0%
c	Net profit / Turnover	2867695	29890131	9.59%	0	0	0%
d	Stock-in-Trade / Turnover	3506944	29890131	11.73%	0	0	0%
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%
(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						No
	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 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						No
	Sl 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)					
	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
		Nil				

Place **Jamshedpur**
Date **30/12/2020**

Name **Jagdish Khandelwal**
Membership Number **055789**
FRN (Firm Registration Number) **006166C**
Address **402 & 403 A J Tower , O Road Bistupur, Jamshedpur, JHARKHAND, 831001,**



Jagdish Khandelwal

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 30%								
Total of Plant & Machinery @ 30%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Furnitures & Fittings @ 10%								234201
Total of Furnitures & Fittings @ 10%								502480

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 30%			
Total of Plant & Machinery @ 30%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

This form has been digitally signed by **JAGDISH KHANDELWAL** having PAN **ACAPK7651F** from IP Address **103.149.53.20** on **2020-12-30 14:58:11.0**.
Dsc SI No and issuer **2753131404631011809CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**

Shiva Ventures

D-19, Danish Apartment, Dhatkidih, Bistupur, Jamshedpur

Date: 30-12-2020

Jagdish Khandelwal & Co.
Chartered Accountants
402 & 403 A J Tower
Q Road, Bistupur
Jamshedpur 831001

Sir,

Please find enclosed a copy of Form 3 CD along with all relevant details for the purpose of conducting the Tax Audit of **Shiva Ventures**, for the year ended 31st March, 2020. In this connection, we further confirm that

1. The address that we have reported in Clause 2 of the form 3CD is same as we have informed to the income tax department, there is no change in the same.
2. That the registration or identification number, if any, under indirect tax laws as goods & service tax, as informed to you and reported in Clause 4 of Form 3CD are correct and there is no other number other than what is reported in said clause.
3. We certify, there has been no change in the nature of business during the year under report as stated in clause 10 (a) of form 3 CD.
4. That the List of books of account as prescribed u/s 44AA have been maintained and the address at which the books of accounts are kept as reported in Clause 11 has been informed by us and there are no other books and no other location at which books are kept.
5. We confirm that the profit and loss account does not include any profits and gains assessable on presumptive basis under relevant sections 44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section as stated in clause 12 of form 3 CD.
6. The company has followed the mercantile system of accounting & there is no change in the method of accounting employed in the immediately preceding previous year, for the preparation of final accounts for the financial year 2019-2020 as stated in clause 13 of form 3 CD except electricity charges.
7. We certify that the valuation of closing stock is on the same basis & there is no deviation from the method of valuation prescribed under section 145A as stated in clause 14 of form 3 CD.
8. We certify that there are no capital assets which are converted into stock in trade as stated in clause 15 of form 3 CD.
9. We certify there is no capital receipt which is credited to Profit & Loss Account as stated in clause 16 of form 3 CD.
10. We certify that the items falling within the scope of section 28 have been correctly stated in clause 16.
11. That there is no land or building or both which 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, other than what is informed by us and has been reported in Clause 17 of Form 3CD.

12. We follow a policy of capitalizing an asset only after the asset has been purchased and has been put to use. The date on which the asset is put to use is as certified by us in Clause 18 of Form 3CD.
13. We certify that there is no sum paid to an employee as bonus or commission for service rendered, where such sum was otherwise payable to him as profit or dividend as stated in clause 20 of form 3 CD.
14. No Capital Expenses have been debited to any Revenue Accounts as stated in clause 21 (a) of form 3 CD.
15. All the expenses incurred on during the Year by us are for the purpose of business only. No personal expenses, except those under contractual obligations or by generally accepted business practice, have been charged to the profit & loss account.
16. We certify that there is no expenditure on advertisement in any souvenir, broucher, tact, pamphlet etc. published by a political party. Further we confirm that we have not made any expenditure at clubs.
17. There have been no amounts in the nature of penalties or fines levied on us other than what has been disclosed in Clause 21 (a).
18. We have not made any payments otherwise than Account payee cheque, above Rs. 10,000/- (Rs.35,000 in case of Transporters) covered u/s 40A(3) or Section 40A(3A) during the year except those which have been disclosed in Clause 21(d).
19. No sums have been paid by us as an employer which is not allowable U/s 40A (7) of the Income Tax Act, 1961 as stated in Clause 21(e).
20. We have not incurred any liability of a contingent nature as stated in Clause 21(g).
21. No amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 other than stated in Clause 22.
22. All transactions with any related party within the meaning of section 40(A)(2)(b) of the Act, have been disclosed in Clause 23.
23. There is no amount of profit chargeable to tax u/s. 41 as disclosed under clause 25 of Form 3CD.
24. All the statutory dues have been deposited on time as disclosed under clause 26.
25. That during the previous year we have not 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) under clause 28 of Form 3CD.
26. That during the previous year we have not received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) under clause 29 of Form 3CD.
27. That we have not accepted or repaid any amount borrowed on hundi or any amount due thereon in contravention to Section 269SS and 269T of the Act (including interest on the amount borrowed), otherwise than through an account payee cheque, bank draft, Online payments as stated in clause 30 & 31 of Form 3CD.

28. That the entity is not deemed to be carrying on a speculation business as referred in explanation to section 73 as stated in clause 32 of Form 3CD.
29. There are no deductions under Chapter VI A other than those stated in Clause 33.
30. The taxes deducted at source by us under the provisions of the Income-tax Act during the year have been paid to the Central Government except those which have been disclosed in Clause 34(a).
31. The statement of tax deducted or collected contains information about all transactions which are required to be reported under Clause 34(b) of the Form 3CD.
32. Interest payable u/s 201(1A) and 206C(7) of the Act have been paid which have been disclosed in Clause 34(c).
33. No Cost Audit was carried out during the relevant Assessment year as reported in the clause 37.
34. No audit under Central Excise Act was carried out during the relevant Assessment year as reported in the clause 38.
35. No audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services during the relevant Assessment year as reported in clause 39.
36. The basis of calculation of ratios as specified in clause 40 of Form 3CD is correct.
37. That there is no demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 as required in Clause 41.
38. We also certify information furnished in **Clause 1 to 44 & Annexures 1 to** of Form 3CD are true and correct.

For

Shiva Ventures

Abhishek Singh

(AbhishekKumar Singh)
Proprietor

