

**FORM NO. 3CB**  
[See rule 6G (1) (b)]

**UDIN-21055431AAAABW5890**

**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 on 31st March 2020 and the profit and loss account for the period beginning from **01-4-2019** to ending on **31-03-2020**, attached herewith, of **M/S NEW KUMAR TRANSPORT (Prop: GOPAL SAW), Gandhi Road, Mahabir Asthan, Dhanbad, Jharkhand, PAN- AQIPS0952P.**
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 Dhanbad and Nil Branch.
3. (a) We report the following observations/ comments/discrepancies/ inconsistencies, if any  
(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 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 the explanations given to us, the particulars given in the said Form No. 3CD are true and correct Subject to following observation / qualifications, if any.



Place : Dhanbad

Date : The 11<sup>th</sup> day of January, 2021

For SRR & ASSOCIATES  
Firm Reg No.355431C  
Chartered Accountants

  
(CA. SATISH KUMAR)

Partner

Mem. No. 055431

Address: J.C. Mallick Road  
Hirapur, Dhanbad- 826001

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 GOPAL SAW (PROP OF M/S NEW KUMAR TRANSPORT) GAN DHI ROAD, MAHABIR ASTHAN, DHANBAD, JHARKHAND, 826001 AQIPS0952P.

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 DHANBAD. and 0 branches.

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

(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.

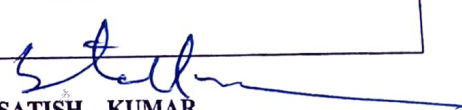
5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place  
Date

DHANBAD  
11/01/2021

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

  
SATISH KUMAR  
055431  
355431C  
SATISH., KUMAR, JHARKHAND, 8260  
01





**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

**Assessment Year  
2020-21**

<b>PAN</b>	AQIPS0952P		
<b>Name</b>	GOPAL SAW		
<b>Address</b>	GANDHI ROAD, GANDHI ROAD, MAHAVIR ASTHAN, MAHAVIR ASTHAN, DHANBAD, JHARKHAND, 826001		
<b>Status</b>	Individual	<b>Form Number</b>	ITR-3
<b>Filed u/s</b>	139(1)-On or before due date	<b>e-Filing Acknowledgement Number</b>	241463661050221
<b>Taxable Income and Tax details</b>	<b>Current Year business loss, if any</b>	<b>1</b>	0
	<b>Total Income</b>		1206910
	<b>Book Profit under MAT, where applicable</b>	<b>2</b>	0
	<b>Adjusted Total Income under AMT, where applicable</b>	<b>3</b>	1206910
	<b>Net tax payable</b>	<b>4</b>	181556
	<b>Interest and Fee Payable</b>	<b>5</b>	9440
	<b>Total tax, interest and Fee payable</b>	<b>6</b>	190996
	<b>Taxes Paid</b>	<b>7</b>	190996
	<b>(+)Tax Payable /(-)Refundable (6-7)</b>	<b>8</b>	0
<b>Distribution Tax details</b>	<b>Dividend Tax Payable</b>	<b>9</b>	0
	<b>Interest Payable</b>	<b>10</b>	0
	<b>Total Dividend tax and interest payable</b>	<b>11</b>	0
	<b>Taxes Paid</b>	<b>12</b>	0
	<b>(+)Tax Payable /(-)Refundable (11-12)</b>	<b>13</b>	0
<b>Accrued Income &amp; Tax Detail</b>	<b>Accrued Income as per section 115TD</b>	<b>14</b>	0
	<b>Additional Tax payable u/s 115TD</b>	<b>15</b>	0
	<b>Interest payable u/s 115TE</b>	<b>16</b>	0
	<b>Additional Tax and interest payable</b>	<b>17</b>	0
	<b>Tax and interest paid</b>	<b>18</b>	0
	<b>(+)Tax Payable /(-)Refundable (17-18)</b>	<b>19</b>	0

Income Tax Return submitted electronically on 05-02-2021 12:45:56 from IP address 49.37.81.63 and verified by

GOPAL SAW

having PAN AQIPS0952P on 05-02-2021 12:45:56 from IP address 49.37.81.63 using

Digital Signature Certificate (DSC).

DSC details: 10133311873885CN=Verasys CA  
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.

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

**GOPAL SAW**  
**GANDHI ROAD, MAHABIR ASTHAN**  
**DHANBAD, JHARKHAND**

**Assessment Year : 2020-21**  
**Financial Year : 2019-20**

**PAN : AQIPS0952P**  
**D.O.B : 26.03.1973**

**Computation of Taxable Income & Tax Liability**

	Rs.	P.	Rs.	P.	Rs.	P.
<b>INCOME FROM BUSINESS &amp; PROFESSION:</b>						
Net Profit As Per Profit & Loss A/c						1,407,800.00
Remuneration from Firm			96,000.00			
Interest on Capital			21,714.00			117,714.00
<b>INCOME FROM HOUSE PROPERTY:</b>						
Gross Annual Value		-	Maxm Limit			
Less: Interest on HBL	241,605.67		200,000.00			(200,000.00)
<b>INCOME FROM OTHER SOURCES:</b>						
Interest on FDR			16,535.00			
Interest on S.B.			783.00			
Misc Income			14,860.00			32,178.00
<b>Gross Total Income</b>				Maxm Limit		1,357,692.00
Less: Deduction U/s 80C	150,000.00		150,000.00			150,000.00
Less: Deduction U/s 80TTA SB Intt	783.00		10,000.00			783.00
<b>Total Taxable Income</b>						1,206,909.00
<b>Rounded Off U/s 288A</b>						1,206,910.00
<b>Tax on Total Income</b>						174,573.00
Add: 4% Education Cess						6,983.00
						181,556.00
Less: TDS/TCS						122,716.00
						58,840.00
Less: Advance Tax Paid						-
						58,840.00
Add: Interest U/s 234A						
U/s 234B			6,468.00			
U/s 234C			2,972.00			9,440.00
<b>Net Tax Refundable</b>						<b>68,280.00</b>
Less: Self Ass Tax Paid						-
<b>Rounded off</b>						<b>68,280.00</b>



**M/S NEW KUMAR TRANSPORT**  
**Prop: GOPAL SAW**  
**GANDHI ROAD, MAHABIR ASTHAN, DHANBAD**  
**BALANCE SHEET AS AT 31st MARCH, 2020**

CAPITAL & LIABILITIES	AMOUNT	AMOUNT	ASSETS & PROPERTIES	AMOUNT	AMOUNT
<b>CAPITAL ACCOUNT B/F</b>			<b>FIXED ASSETS</b>		
Opening Balance	4,073,498.55		As Per Annexure: A		4,119,982.00
Add: Net Profit	1,407,800.00				
	5,481,298.55		<b>CURRENT ASSETS</b>		
Less: Drawings	1,750,000.00	3,731,298.55	<b>ADVANCES:</b>		
T/f to Indi			Advance/ Receivable & Others	2,236,020.00	
			Advances to Staff & Others	540,650.00	2,776,670.00
<b>SECURED LOAN</b>			<b>CASH &amp; BANK BALANCE</b>		
O/s Balance of Loan for Tankers & Other		2,127,229.00	C.A/c with Canara Bank (A/c No. 0251201002679)	11,743.46	
O/S Balance of Term Loan		1,112,506.00	C.A/c with UBI (A/c No. 621601010050001)	17,636.02	29,379.48
<b>CURRENT LIABILITIES</b>			Cash-in-Hand		187,562.07
<b>Sundry Creditors</b>					
For Expenses		142,560.00			
		<b>7,113,593.55</b>			<b>7,113,593.55</b>

As Referred to in our report of even date attached



Place : Dhanbad  
Date : The 11th day of January, 2021

For. SRR & ASSOCIATES  
Firm Reg No: 355431C  
Chartered Accountants

*S. Satish Kumar*

(CA. SATISH KUMAR)  
Partner  
Mem.No.-055431

**M/S NEW KUMAR TRANSPORT**  
**Prop: GOPAL SAW**  
**GANDHI ROAD, MAHABIR ASTHAN, DHANBAD**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Transportation Expenses	196,850.00	By Freight Charges	
" Salary & Other Benefits	1,486,500.00	(Including on Contract basis)	17,834,395.39
" Printing & Stationeries	24,610.00		
" Fuel & Running Exp of Tanker	9,674,410.00		
" Miscellaneous Expenses	19,675.00		
" Travelling & Conveyance	186,490.00		
" Interest on Vehicle Loan	216,614.00		
" Inspection Charges	14,520.00		
" Postage & Stamps	21,404.00		
" Audit Fees	21,500.00		
" Staff & Labour Welfare	204,510.00		
" Repair & Maintenance	2,318,460.00		
" Accounting Charges	48,000.00		
" Telephone Expenses	29,584.00		
" Bank Charges	7,210.47		
" Insurance Charges	189,546.00		
" DMC Holding Tax	1,000.00		
" Depreciation	1,765,709.00		
" Rounded off	2.92		
To Net Profit for the year	1,407,800.00		
	<b>17,834,395.39</b>		<b>17,834,395.39</b>

As Referred to in our report of even date attached



For. SRR & ASSOCIATES  
Firm Reg No: 355431C  
Chartered Accountants

*Satish Kumar*

(CA. SATISH KUMAR)  
Partner  
Mem.No.-055431

Place : Dhanbad  
Date : The 11th day of January, 2021

**M/S NEW KUMAR TRANSPORT**  
**Prop: GOPAL SAW**  
**GANDHI ROAD, MAHABIR ASTHAN, DHANBAD**

**ACCOUNTING YEAR ENDED 31/03/2020**

**FIXED ASSETS SCHEDULE:**

**(ANNEXURE: A)**

PARTICULARS	Rate of Depreciation	Opening Balance as on 01-04-2019		Addition/ Deductions		Total		Depreciation		Closing Balance as on 31.03.2020	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Tanker (JH-10F-1616)	30%	106,799.00		-		106,799.00		32,040.00		74,759.00	
Tanker (JH-10AQ-9332)	30%	512,865.00		-		512,865.00		153,860.00		359,005.00	
Tanker (JH-10AQ-0359)	30%	512,865.00		-		512,865.00		153,860.00		359,005.00	
Tanker (JH-10AP-0119)	30%	422,503.00		-		422,503.00		126,751.00		295,752.00	
Tanker (JH-10AT-2664)	30%	291,841.00		-		291,841.00		87,552.00		204,289.00	
Tanker (JH-10AS-8569)	30%	422,503.00		-		422,503.00		126,751.00		295,752.00	
Tanker (JH-10AS-1285)	30%	422,503.00		-		422,503.00		126,751.00		295,752.00	
Tanker (JH-10BK-4024)	30%	1,596,906.00		-		1,596,906.00		479,072.00		1,117,834.00	
Tanker (JH-10BK-7938)	30%	1,596,906.00		-		1,596,906.00		479,072.00		1,117,834.00	
<b>Total</b>		<b>5,885,691.00</b>		<b>-</b>		<b>5,885,691.00</b>		<b>1,765,709.00</b>		<b>4,119,982.00</b>	





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		GOPAL SAW (PROP OF M/S NEW KUMAR TRANSPORT)			
2	Address		GANDHI ROAD, MAHABIR ASTHAN, DHANBAD, JHARKH AND, 826001			
3	Permanent Account Number (PAN)		AQIPS0952P			
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			
5	Sl No.	Type	Registration Number			
	1	Goods and Services Tax JHARKHAND	20AQIPS0952P1ZI			
6	Status		Individual			
7	Previous year from		01/04/2019 to 31/03/2020			
8	Assessment Year		2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
9	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					
9 a	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 ?					
9 b	Name					Profit Sharing Ratio (%)
	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.					
10 a	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
	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).					
10 b	Sector		Sub Sector		Code	
	TRANSPORT and LOGISTICS SERVICES		Other Transport and Logistics services n.e.c		11015	
11 a	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector		Code	
11 b	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	Books prescribed CASH BOOK, BANK BOOK, JOURNAL, LEDGER					
11 c	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
12 a	CASH BOOK, BANK BOOK, JOURNAL, LEDGER	GANDHI ROAD	MAHABIR ASTHAN	DHANBAD	JHARKH AND	828001
	List of books of account and nature of relevant documents examined. Same as 11(b) above					
12 b	Books Examined CASH BOOK, BANK BOOK, JOURNAL, LEDGER					
	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).					
13 a	Section					Amount
	Nil					
13 b	Method of accounting employed in the previous year		Mercantile system			
13 c	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 d	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					

