

SRR & ASSOCIATES

CHARTERED ACCOUNTANTS

J.C. MALLICK ROAD, HIRAPUR, DHANBAD-826 001
Telephone No. 0326-3551337, 9431120034, 8873115222
E-Mail: casatishkumar@hotmail.com

FORM NO. 3CB

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

UDIN-22055431AAAAO9415

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 2021 and the profit and loss account for the period beginning from 01-4-2020 to ending on 31-03-2021, 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, 2021 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 10th day of January, 2022

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

(CA. SATISH KUMAR)

Partner

Mem. No. 055431

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

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
2021-22

PAN	AQIPS0952P		
Name	GOPAL SAW		
Address	GANDHI ROAD , MAHAVIR ASTHAN , Dhanbad H.O , Dhanbad , DHANBAD , 35-Jharkhand , 91-India , 826001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	971538590250122

Taxable Income and Tax details			
Current Year business loss, if any	1		0
Total Income			12,55,040
Book Profit under MAT, where applicable	2		0
Adjusted Total Income under AMT, where applicable	3		12,55,040
Net tax payable	4		1,96,572
Interest and Fee Payable	5		8,487
Total tax, interest and Fee payable	6		2,05,059
Taxes Paid	7		2,05,058
(+)Tax Payable /(-)Refundable (6-7)	8		0
Distribution Tax details			
Dividend Tax Payable	9		0
Interest Payable	10		0
Total Dividend tax and interest payable	11		0
Taxes Paid	12		0
(+)Tax Payable /(-)Refundable (11-12)	13		0
Accreted Income & Tax Detail			
Accreted Income as per section 115TD	14		0
Additional Tax payable u/s 115TD	15		0
Interest payable u/s 115TE	16		0
Additional Tax and interest payable	17		0
Tax and interest paid	18		0
(+)Tax Payable /(-)Refundable (17-18)	19		0

This return has been digitally signed by GOPAL SAW in the capacity of Self having PAN AQIPS0952P from IP address 10.1.219.49 on 25-01-2022 13:52:37

DSC Sl. No. & Issuer 5049099 & 10133311873885CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AQIPS0952P039715385902501223E71B838CF68A5DBC0AF34E0332B34BF887FA68F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Direct Tax Challan Report

CHALLAN NO./ITNS 280	Tax Details Tax Applicable (0021)INCOME-TAX (OTHER THAN COMPANIES) Type of Payment (300)SELF ASSESSMENT TAX	Assessment Year 2021-22																												
PAN AQIPS0952P Full Name GOPXX XXW Address ITR,GANDHI ROAD,DHANBAD,JH,111111																														
Details Of Payment <table style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">Amount (in Rs Only)</td> </tr> <tr> <td>Basic Tax</td> <td style="text-align: right;">64960</td> </tr> <tr> <td>Surcharge</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Education Cess</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Penalty</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Others</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Fee</td> <td></td> </tr> <tr> <td>Fee Under 234E</td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">64960</td> </tr> <tr> <td>Total (in words)</td> <td style="text-align: right;">Rupees Sixty Four Thousand Nine Hundred and Sixty only</td> </tr> </table>			Amount (in Rs Only)	Basic Tax	64960	Surcharge	0	Education Cess	0	Interest	0	Penalty	0	Others	0	Fee		Fee Under 234E		Total	64960	Total (in words)	Rupees Sixty Four Thousand Nine Hundred and Sixty only	Debit Account <input type="text" value="621601010050001"/> Date <input type="text" value="25012022"/> Drawn On <input type="text" value="Union Bank of India Internet"/> <table style="width: 100%;"> <tr> <td style="width: 33%;">BSR Code</td> <td style="width: 33%;">Tender Date</td> <td style="width: 33%;">Challan No.</td> </tr> <tr> <td>CIN <input type="text" value="0290179"/></td> <td><input type="text" value="25012022"/></td> <td><input type="text" value="20911"/></td> </tr> </table>	BSR Code	Tender Date	Challan No.	CIN <input type="text" value="0290179"/>	<input type="text" value="25012022"/>	<input type="text" value="20911"/>
	Amount (in Rs Only)																													
Basic Tax	64960																													
Surcharge	0																													
Education Cess	0																													
Interest	0																													
Penalty	0																													
Others	0																													
Fee																														
Fee Under 234E																														
Total	64960																													
Total (in words)	Rupees Sixty Four Thousand Nine Hundred and Sixty only																													
BSR Code	Tender Date	Challan No.																												
CIN <input type="text" value="0290179"/>	<input type="text" value="25012022"/>	<input type="text" value="20911"/>																												
Taxpayers Counterfoil PAN AQIPS0952P Received From : GOPXX XXW Debit Account : 621601010050001 For Rs : 64960 Rs (in words): Rupees Sixty Four Thousand Nine Hundred and Sixty only Drwan On : Union Bank of India Internet On Account of : CHALLAN NO./ITNS 280 Assessment Year 2021-22		SPACE FOR BANK SEAL Payment Status : Success Bank Reference No : 508135823 <table style="width: 100%;"> <tr> <td style="width: 33%;">BSR Code</td> <td style="width: 33%;">Tender Date</td> <td style="width: 33%;">Challan No.</td> </tr> <tr> <td>CIN <input type="text" value="0290179"/></td> <td><input type="text" value="25012022"/></td> <td><input type="text" value="20911"/></td> </tr> </table> Bank Address : 2, 66/80 , Mumbai Samachar Marg, Post Bag No. 253&518, Fort, Mumbai -400023	BSR Code	Tender Date	Challan No.	CIN <input type="text" value="0290179"/>	<input type="text" value="25012022"/>	<input type="text" value="20911"/>																						
BSR Code	Tender Date	Challan No.																												
CIN <input type="text" value="0290179"/>	<input type="text" value="25012022"/>	<input type="text" value="20911"/>																												

GOPAL SAW
 GANDHI ROAD, MAHABIR ASTHAN
 DHANBAD, JHARKHAND-826001

Assessment Year : 2021-22
 Financial Year : 2020-21

PAN : AQIPS0952P
 D.O.B : 26.03.1973

Computation of Taxable Income & Tax Liability

	AMOUNT	AMOUNT	AMOUNT
INCOME FROM BUSINESS:			
Net Profit As Per Profit & Loss A/c			12,83,090.00
Remuneration from Firm		96,000.00	
Interest on Capital		30,794.00	1,26,794.00
INCOME FROM HOUSE PROPERTY:		Maxm Limit	
Gross Annual Value	-		
Less: Interest on HBL	58,615.00	2,00,000.00	(58,615.00)
INCOME FROM CAPITAL GAIN			
Selling Price of Land & Building		56,66,666.00	
Less: Index cost of Acquisition (F.Y. 17-18)		59,01,960.00	
5333333 X 301			
272			
	L.T.C.L	(2,35,294.00)	
INCOME FROM OTHER SOURCES:			
Interest on FDR		43,189.00	
Interest on S.B.		704.00	
Misc Income		10,580.00	54,473.00
Gross Total Income		Maxm Limit	14,05,742.00
Less: Deduction U/s 80C	1,50,000.00	1,50,000.00	1,50,000.00
Less: Deduction U/s 80TTA SB Intt	704.00	10,000.00	704.00
Total Taxable Income			12,55,038.00
Rounded Off U/s 288A			12,55,040.00
Tax on Total Income			1,89,012.00
Add: 4% Education Cess			7,560.00
			1,96,572.00
Less: TDS/TCS			1,40,098.00
			56,474.00
Less: Advance Tax Paid			-
			56,474.00
Add: Interest U/s 234A			
U/s 234B		5,640.00	
U/s 234C		2,847.00	8,487.00
Net Tax Refundable			64,961.00
Less: Self Ass Tax Paid			-
Rounded off			64,960.00

M/S NEW KUMAR TRANSPORT
PROP: GOPAL SAW
GANDHI ROAD, MAHABIR ASTHAN
DHANBAD, JHARKHAND-826001
BALANCE SHEET AS AT 31st MARCH, 2021

CAPITAL & LIABILITIES	AMOUNT	AMOUNT	ASSETS & PROPERTIES	AMOUNT	AMOUNT
CAPITAL ACCOUNT B/F			FIXED ASSETS		
Opening Balance	37,31,298.55		As Per Annexure: B		28,83,985.00
Add: Net Profit	12,83,090.00		CURRENT ASSETS		
	50,14,388.55	36,49,388.55	ADVANCES:		
Less: Drawings T/f to Indi	13,65,000.00		Advance/ Receivable & Others		15,00,998.00
SECURED LOAN			CASH & BANK BALANCE		
O/s Balance of Loan for Tankers & Other (Annexure "A")		9,49,457.00	C.A/c with Canara Bank (A/c No. 0251201002679)	19,020.06	
CURRENT LIABILITIES			C.A/c with UBI (A/c No. 621601010050001)	12,401.14	31,421.20
Sundry Creditors			Cash-in-Hand		2,03,941.35
For Expenses		21,500.00			
		46,20,345.55			46,20,345.55



As Referred to in our report of even date attached

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

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

Place : DHANBAD
Date : The 10th day of January, 2022

गोपाल साहू

M/S NEW KUMAR TRANSPORT
PROP: GOPAL SAW
GANDHI ROAD, MAHABIR ASTHAN
DHANBAD, JHARKHAND-826001

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Transportation Expenses	1,85,300.00	By Freight Charges	
" Salary & Other Benefits	13,44,000.00	(Including on Contract basis)	1,62,46,704.50
" Printing & Stationeries	22,300.00		
" Fuel & Running Exp of Tanker	84,54,130.00		
" Electricity Expenses	11,218.00		
" Miscellaneous Expenses	16,470.00		
" Travelling & Conveyance	1,74,230.00		
" Interest on Vehicle Loan	2,21,518.00		
" Inspection Charges	10,250.00		
" Postage & Stamps	18,970.00		
" Audit Fees	21,500.00		
" Staff & Labour Welfare	1,84,000.00		
" Repair & Maintenance	17,16,910.00		
" Accounting Charges	48,000.00		
" Telephone Expenses	25,140.00		
" Bank Charges	7,103.47		
" Insurance Charges	6,72,324.32		
" Rates & Taxes	5,94,252.68		
" Depreciation	12,35,997.00		
" Rounded off	1.03		
To Net Profit for the year	12,83,090.00		
	1,62,46,704.50		1,62,46,704.50

As Referred to in our report of even date attached



Place : DHANBAD
Date : The 10th day of January, 2022

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

(Handwritten Signature)

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

गोपाल साव

M/S NEW KUMAR TRANSPORT
PROP: GOPAL SAW
GANDHI ROAD, MAHABIR ASTHAN
DHANBAD, JHARKHAND-826001

ACCOUNTING YEAR ENDED 31.03.2021

FIXED ASSETS SCHEDULE:

(ANNEXURE: B)

PARTICULARS	Rate of Depreciation	Opening Balance as on 01-04-2020	Addition/ Deductions	Total	Depreciation	Closing Balance as on 31.03.2021
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Tanker (JH-10F-1616)	30%	74,759.00	-	74,759.00	22,428.00	52,331.00
Tanker (JH-10AQ-9332)	30%	3,59,005.00	-	3,59,005.00	1,07,702.00	2,51,303.00
Tanker (JH-10AQ-0359)	30%	3,59,005.00	-	3,59,005.00	1,07,702.00	2,51,303.00
Tanker (JH-10AP-0119)	30%	2,95,752.00	-	2,95,752.00	88,726.00	2,07,026.00
Tanker (JH-10AT-2664)	30%	2,04,289.00	-	2,04,289.00	61,287.00	1,43,002.00
Tanker (JH-10AS-8569)	30%	2,95,752.00	-	2,95,752.00	88,726.00	2,07,026.00
Tanker (JH-10AS-1285)	30%	2,95,752.00	-	2,95,752.00	88,726.00	2,07,026.00
Tanker (JH-10BK-4024)	30%	11,17,834.00	-	11,17,834.00	3,35,350.00	7,82,484.00
Tanker (JH-10BK-7938)	30%	11,17,834.00	-	11,17,834.00	3,35,350.00	7,82,484.00
Total		41,19,982.00	-	41,19,982.00	12,35,997.00	28,83,985.00

गोपाल साव

