


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[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)			
PAN	FQUPS7732C		
Name	MUKESH KUMAR SINHA		
Address	B-88 , HOUSING COLONY, LOHIYA NAGAR, KANKARBAGH , PATNA , 05-Bihar, 91-INDIA, 800020		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4)- After due date	e-Filing Acknowledgement Number	535077020301123
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	6,79,110
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	6,79,110
	Net tax payable	5	50,255
	Interest and Fee Payable	6	12,411
	Total tax, interest and Fee payable	7	62,666
	Taxes Paid	8	62,664
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
Income Tax Return submitted electronically on <u>30-Nov-2023 14:40:08</u> from IP address <u>103.104.182.55</u> and verified by <u>MUKESH KUMAR SINHA</u> having PAN <u>FQUPS7732C</u> on <u>30-Nov-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7AK8DZAQWI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 FQUPS7732C035350770203011235b5c90d095376be01bee61a2c21ccb19887022db		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name : **MUKESH KUMAR SINHA**
 Father's Name : **AKHILESHWAR PRASAD SINHA**
 Address(O) : **B-88, HOUSING COLONY, LOHIYA NAGAR, KANKARBAGH, PATNA, BIHAR-800020, Phone No :9693918123**
 Email ID :
 Mobile No. :

Permanent Account No : **FQUPS7732C** Date of Birth : **17/09/1974**
 AADHAR No. : **392389880737**
 Gender : **Male**
 Status : **Individual** Resident Status **Resident**
 Previous year : **2022-2023** Assessment Year : **2023-2024**
 Ward/Circle : Return : **ORIGINAL**
 Nature of Business or Profession **OTHER CONSTRUCTION ACTIVITY N.E.C. - 06010 (MUKESH KUMAR SINHA)**

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income From Business or Profession	803824	803824
Income from Capital Gains	0	0
Income from Other Sources	52860	52860
Gross Total Income		856684
Less : Deduction under Chapter VIA		177579
Total Income		679105
Rounding off u/s 288A		679110
Income Taxable at Normal Rate		679110
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	48322	
Total Tax		48322
Add : Health and Education Cess		1933
Total		50255
Less : TDS/TCS		5714
Assessed Tax		44541
Add : Interest And Fee		12411
u/s 234A	1780	
1780[4M]+		
u/s 234B	3560	
3560[8M]+0[0M]		
u/s 234C	2071	
(165+501+960+445)		
Fee u/s 234F	<u>5000</u>	
Less : Tax Deposited u/s 140A		<u>56950</u>
Amount Payable		0
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

803824

MANGAL CONSTRUCTION

Net Profit As Per P&L A/c

803824

Add: Items Inadmissible/for Separate

66163

<u>Consideration</u>		
Depreciation Separately Considered	66163	
Sub Total		869987
<u>Less: Items Admissible/for Separate Consideration</u>		66163
Depreciation Allowed as Per IT Act	66163	
Total of Business & Profession		803824

Income From Capital Gain(s) **0**

Income From ST Cap.Gain (111 A)		-365047
(as per anx. attached)		
Total Capital Gain(s)		0

Income From Other Sources **52860**

<u>Interest on Bank Savings</u>		2579
Interest on Saving Bank	2579	
<u>Interest on Bank FDR</u>		7311
1. Interest on FDR	7311	
<u>Other Income</u>		42970
Dividend income other than u/s 2(22)(e)	500	
Dividend income other than u/s 2(22)(e)	8820	
Dividend income other than u/s 2(22)(e)	16115	
Dividend income other than u/s 2(22)(e)	10710	
Dividend income u/s 2(22)(e)	6825	
Total Income		52860
Total of Other Sources		52860

Deductions Under Chapter VIA **177579**

Description		Gross Amount	Deductible Amount
u/s 80C In Respect of Investments		150000	150000
Life Insurance Premium	150000		
u/s 80D Medical Insurance Premium		25000	25000
Self/Spouse/Child			
Premium Amount	25000		
Health Check Amount	0		
Medical Expenditure	0		
u/s 80TTA (Interest on deposit in saving account)		2579	2579

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
ASHOK LEYLAND LIMITED	CHEA31306C	194	OS-Income From Other Source	500	0
POLY PLEX CORPORATION LTD	DELP00591D	194	OS-Income From Other Source	35645	3565
Total				36145	3565
JAI BASUKINATH TRADERS PRIVATE LIMITED	PTNJ01022A	206C		2148507	2149
Total				2148507	2149

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-CHOWK PATNA CITY	0002271	30/11/2023	44040	56950

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F			
Capital Loss(ST) Cannot C/F	2023-2024	365047			

MUKESH KUMAR SINHA

Client Code:90

Assessment Year:2023-2024

Statement of ST Capital Gain (111A)

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improve ment Cost	Exemptio n	Exp	Gain/Loss
1	SALES OF VARIOUS SHARES(Equity Oriented Mutual Fund)	30/03/2023	9004291	15/04/2022	9369338	0		0	0	-365047
Total			9004291		9369338		0	0	0	-365047

Return Filing Due Date : 31/07/2023

Return Filing Section : 139(4)

Interest Calculated Upto : 30/11/2023

MUKESH KUMAR SINHA
Depreciation Chart For Assessment Year '2023-2024'

Business Name :MANGAL CONSTRUCTION

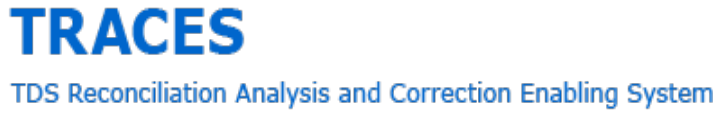
S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Furniture and fittings 10% - Furniture and fittings	10.00 %	58944.00	0.00	0.00	0.00	0.00	5894.00	0.00	5894.00	53050.00
2	Machinery And plant 40% - Computer & Printer	40.00 %	46369.00	0.00	34640.00	0.00	0.00	25476.00	0.00	25476.00	55533.00
3	Machinery and plant 15% - Machinery and plant	15.00 %	231956.00	0.00	0.00	0.00	0.00	34793.00	0.00	34793.00	197163.00
Total			337269.00	0.00	34640.00	0.00	0.00	66163.00	0.00	66163.00	305746.00

Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	FDRL0002189	FEDERAL BANK-KANKARBAGH PATNA	21890200000072	Current

Verified By : MUKESH KUMAR SINHA



Annual Tax Statement

Permanent Account Number (PAN)	FQUPS7732C	Current Status of PAN	Active and Operative	Financial Year	2022-23	Assessment Year	2023-24
Name of Assessee	MUKESH KUMAR SINHA						
Address of Assessee	FLAT NO C 3RD FLOOR, KANKARBAGH, B 88 HOUSING COLONY, , BIHAR, 800020						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

(All amount values are in INR)

PART-I - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
1	ASHOK LEYLAND LIMITED				CHEA31306C	500.00	0.00	0.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194	10-Aug-2022	F	06-Nov-2022	-	500.00	0.00	0.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
2	POLY PLEX CORPORATION LTD				DELP00591D	35645.00	3565.00	3565.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194	06-Mar-2023	F	28-May-2023	-	8820.00	882.00	882.00
2	194	05-Dec-2022	F	01-Feb-2023	-	16115.00	1612.00	1612.00
3	194	11-Oct-2022	O	01-Feb-2023	-	10710.00	1071.00	1071.00

PART-II-Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted #	Total TDS Deposited
Sr. No.	Section 1	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited	

No Transactions Present

PART-III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited
Sr. No.	Section 1	Transaction Date	Status of Booking*	Remarks**	Amount Paid/Credited	

No Transactions Present

PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Deductor			PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	
Gross Total Across Deductor(s)								

No Transactions Present

PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Buyer			PAN of Buyer	Transaction Date	Total Transaction Amount
Sr. No	Challan Details mentioned in the Statement						Status of Booking*
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount			
Gross Total Across Buyer(s)							

No Transactions Present

PART-VI-Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected +	Total TCS Deposited
1	JAI BASUKINATH TRADERS PRIVATE LIMITED				PTNJ01022A	2148507.00	2149.00	2149.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ++	TCS Deposited
1	206CR	31-Aug-2022	F	20-Oct-2022	-	222751.00	223.00	223.00
2	206CR	31-Jul-2022	F	20-Oct-2022	-	978157.00	977.00	977.00

3	206CR	30-Jun-2022	F	18-Jul-2022	-	527001.00	528.00	528.00
4	206CR	31-May-2022	F	18-Jul-2022	-	420598.00	421.00	421.00

PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
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No Transactions Present

PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS ###	
Sr. No.	TDS Certificate Number	Section ¹	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS ###

Gross Total Across Deductee(s)

No Transactions Present

PART-IX - Details of Transactions/Demand Payments under Proviso to sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Seller	PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited other than TDS ###
Sr. No.	Challan Details			Status of Booking*	Demand Payment	Total Amount Deposited other than TDS ###
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount		

Gross Total Across Seller(s)

No Transactions Present

PART X-TDS/TCS Defaults* (Processing of Statements)

(All amount values are in INR)

Sr. No.	Financial Year	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

*Notes:

1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
I	Deductor
II	Deductor
III	Deductor
IV	Deductor
V	Buyer
VI	Collector
VII	Assessing Officer / Bank
VIII	NSDL / E-Filing/ Concerned Bank Branch
IX	E-Filing/ Concerned Bank Branch/ Seller
X	Deductor

Legends used in Annual Tax Statement

*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS

		statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement
Z	Mismatch	Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as "M" (Matched), once correction is done by the deductor.

****Remarks**

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197
'G'	Reprocessing of Statement
'T'	Transporter
'W'	For Part III, Details shown are as per details submitted by Deductor

Total Tax Deducted includes TDS, Surcharge and Education Cess

Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

*** Total TDS Deposited will not include the amount deposited as Fees and Interest

"Total Amount Deposited other than TDS" includes Fees, Interest and Other etc.It also includes any default amount paid by deductor in case of Transactions covered under Proviso to sub-section (1) of section 194S

Notes for Annual Tax Statement

a. Figures in brackets represent reversal (negative) entries

b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

c. Date is displayed in dd-MMM-yyyy format

d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

1.Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash other than cases covered by first proviso or third proviso
194	Dividends	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194A	Interest other than 'Interest on securities'	194P	Deduction of tax in case of specified senior citizen
194B	Winning from lottery or crossword puzzle, etc	194Q	Deduction of tax at source on payment of certain sum for purchase of goods
194BB	Winning from horse race	195	Other sums payable to a non-resident
194C	Payments to contractors and sub-contractors	196A	Income in respect of units of non-residents
194D	Insurance commission	196B	Payments in respect of units to an offshore fund
194DA	Payment in respect of life insurance policy	196C	Income from foreign currency bonds or shares of Indian
194E	Payments to non-resident sportsmen or sports associations	196D	Income of foreign institutional investors from securities
194EE	Payments in respect of deposits under National Savings Scheme	196DA	Income of specified fund from securities
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	206CA	Collection at source from alcoholic liquor for human
194G	Commission, price, etc. on sale of lottery tickets	206CB	Collection at source from timber obtained under forest lease
194H	Commission or brokerage	206CC	Collection at source from timber obtained by any mode other than a forest lease
194I(a)	Rent on hiring of plant and machinery	206CD	Collection at source from any other forest produce (not being tendu leaves)
194I(b)	Rent on other than plant and machinery	206CE	Collection at source from any scrap
194IA	TDS on Sale of immovable property	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194IB	Payment of rent by certain individuals or Hindu undivided family	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194IC	Payment under specified agreement	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194J(a)	Fees for technical services	206CI	Collection at source from tendu Leaves
194J(b)	Fees for professional services or royalty etc	206CJ	Collection at source from on sale of certain Minerals
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CK	Collection at source on cash case of Bullion and Jewellery
194LA	Payment of compensation on acquisition of certain immovable	206CL	Collection at source on sale of Motor vehicle
194LB	Income by way of Interest from Infrastructure Debt fund	206CM	Collection at source on sale in cash of any goods(other than bullion/jewelry)
194LC	Income by way of interest from specified company payable to a non-resident	206CN	Collection at source on providing of any services(other than Chapter-XVII-B)
194LBA	Certain income from units of a business trust	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LBB	Income in respect of units of investment fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LBC	Income in respect of investment in securitization trust	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194R	Benefits or perquisites of business or profession	206CR	Collection at source on sale of goods
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons		
Proviso to section 194B	Winnings from lotteries and crossword puzzles, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
First Proviso to sub-	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released		

section(1) of section 194R	
Proviso to sub- section(1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released

2.Minor Head

Code	Description
200	TDS/TCS
400	Tax on regular assessment
800	TDS on sale of immovable property

3.Major Head

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)

Glossary

Abbreviation	Description
AY	Assessment Year

Abbreviation	Description
TDS	Tax Deducted at Source
TCS	Tax Collected at Source



M/S MANGALAM CONSTRUCTION
B-88, LOHIYA NAGAR, HOUSING COLONY, KANKARBAG, PATNA-800 020

BALANCE SHEET AS ON 31ST MARCH, 2023

PARTICULARS	SCHEDULE	AMOUNT(RS.)
<u>SOURCES OF FUNDS</u>		
Proprietors' Capital Account	`1'	5,357,442.00
Secured Loan (HDFC HFL)		94,200.00
Unsecured Loan		1,204,000.00
	Total Rs.	<u><u>6,655,642.00</u></u>
<u>APPLICATION OF FUNDS</u>		
Fixed Assets (<i>At W.D.V.</i>)	`2'	305,745.00
Investments		-
<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Inventories (<i>As taken, valued & certified by the Proprietor's</i>)	`3'	5,063,879.00
Sundry Debtors		472,891.00
Cash & Bank Balances	`4'	76,815.00
Other Current Assets	`5'	1,002,149.00
		<u>6,615,734.00</u>
Less : Current Liabilities & Provisions	`6'	<u>265,837.00</u>
NET CURRENT ASSETS		6,349,897.00
	Total Rs.	<u><u>6,655,642.00</u></u>
Notes on Account	`10'	
As per our report of even date		

For RAKESH RAJESHWAR & ASSOCIATES
Chartered Accountants

For MANGALAM CONSTRUCTION

(RAKESH KUMAR GUPTA)
M. No. 413791
Proprietor
UDIN:23413791BGRRTY4067
Place : Patna.
Date : 24/11/2023

Proprietor

M/S MANGALAM CONSTRUCTION
B-88, LOHIYA NAGAR, HOUSING COLONY, KANKARBAG, PATNA-800 020

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	SCHEDULE	AMOUNT(RS.)
Sales & Other Receipts	'7'	9,949,133.00
Closing Work in Progress		5,063,879.00
		Total (A)
		15,013,012.00
Opening Work in Progress		3,208,038.00
Cost of Construction	'8'	10,195,911.00
		Total (B)
		13,403,949.00
Gross Profit (A-B)		1,609,063.00
Other Income		-
Sales & Administrative Expenses	'9'	734,358.00
Interest		4,718.00
Profit before Depreciation		869,987.00
Depreciation	'2'	66,164.00
Net Profit after tax transferred to Proprietor's Capital Account		803,823.00
Notes on Account	'10'	

As per our report of even date

For **RAKESH RAJESHWAR & ASSOCIATES**
Chartered Accountants

For **MANGALAM CONSTRUCTION**

(RAKESH KUMAR GUPTA)
M. No. 413791
Proprietor
UDIN: 23413791BGRRTY4067
Place : Patna.
Date : 24/11/2023

Proprietor

M/S MANGALAM CONSTRUCTION
B-88, LOHIYA NAGAR, HOUSING COLONY, KANKARBAG, PATNA-800 020
**SCHEDULE '1' TO '10' ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AND
PROFIT & LOSS ACCOUNT OF THE YEAR ENDED 31ST MARCH, 2023**

SCHEDULE - '1' : PROPRIETOR CAPITAL ACCOUNT

Opening Capital	3,873,414.00
Add : Addition during the year	680,205.00
Add : Profit during the year	803,823.00
	5,357,442.00
 Add : Drawings	 -
Total Rs.	5,357,442.00

SCHEDULE - '2' : FIXED ASSETS

PARTICULARS	W. D. V.		ADDITIOIN/ (DEDUCTION)		TOTAL	DEPREICATION FOR THE YEAR	BALANCE AS ON 31-03-2022
	AS ON		Before	After			
	01-04-2021	31-03-2022					
Furniture & Fixtures	58,944.00	-	-	58,944.00	5,894.00	53,050.00	
Air Conditioner	13,577.00	-	-	13,577.00	2,037.00	11,540.00	
Computer & Printer	46,369.00	-	34,640.00	81,009.00	25,476.00	55,533.00	
Vehicle	218,379.00	-	-	218,379.00	32,757.00	185,622.00	
Total Rs.	337,269.00	-	34,640.00	371,909.00	66,164.00	305,745.00	

SCHEDULE - '3' : INVENTORIES

Work in Progress	5,063,879.00
Total Rs.	5,063,879.00

SCHEDULE - '4' : CASH & BANK BALANCES

Cash in hand (<i>as certified by the Proprietor's</i>)	44,591.00
<u>Cash at Bank</u>	
Federal Bank	2,724.00
IndisInd Bank	29,500.00
Total Rs.	76,815.00

SCHEDULE - '5' : OTHER CURRENT ASSETS

Goods and Service Tax	-
TCS	2,149.00
Advance for Land-Dhanbad	1,000,000.00
Total Rs.	1,002,149.00

SCHEDULE - '6' : CURRENT LIABILITY AND PROVISIONS

Advance From Customer	-
Sundry Creditors	-
GST Payable	265,837.00
Audit Fee Payable	-
Total Rs.	265,837.00

MANGALAM CONSTRUCTION (F.Y.2020-21)**PARTICULARS** **AMOUNT (In Rs.)****SCHEDULE - '7' : SALE**

Sale		9,949,133.00
	Total Rs.	9,949,133.00

SCHEDULE - '8' : DIRECT EXPENSES**Cost of Construction**

Purchase	8,867,804.00	
Labour	437,157.00	
Other Construction Cost	890,950.00	10,195,911.00
	Total Rs.	10,195,911.00

SCHEDULE - '9' : SALES & ADMINISTRATIVE EXPENSES

Advertisement Exp.		1,405.00
Bank Charges		11,869.00
Electricity Exp.		10,000.00
Labour Cess		55,405.00
Registry Exp.		21,000.00
Filing Fee		
Miscellaneous Exp.		1,272.00
Mobile & Intenet Exp.		-
Office Exp.		2,239.00
Printing & Statinery Exp.		4,678.00
Petrol & Diesel Exp.		
Salary & Wages		626,490.00
	Total Rs.	734,358.00

M/S MANGALAM CONSTRUCTION, PATNA (Year 2022-23)
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

1. SIGNIFICANT ACCOUNTING POLICIES

A. ACCOUNTING CONCEPTS

The assessee follows mercantile system of accounting except in the case of electricity and Telephone expenses. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

B. FIXED ASSETS

- (i) Fixed Assets are stated at the original cost including other expenses related to acquisition less depreciation.
- (ii) Depreciation of fixed assets is charged as per rates prescribed under the income tax rules, 1962.

C. REVENUE RECOGNITION

- a. Sales are recognised at the time of compilation of work.
- b. Rebate & Other discount from suppliers is recognised only when confirmation is received in this regard.

2. NOTES ON ACCOUNTS

A. INVENTORIES

- (i) Stock is valued at Cost Price or net realizable value whichever is lower. Cost for this purpose includes purchase price and all other expenses incurred by the assessee to bring the stock to its location.
- (ii) Stock-in-Trade has been taken, valued & certified by the Proprietor.
- (iii) There are numerous items in the stock of the assessee and it is not possible to maintain item wise stock register hence quantitative details cannot be furnished.

B. Balances of Sundry receivable & Payables are subject to formal confirmation. Sundry debtors are unsecured but considered to be realisable well to the extent of their existing outstanding balances by the proprietor.

In terms of our report annexed.

For RAKESH RAJESHWAR & ASSOCIATES,
Chartered Accountants

M/s MANGALAM CONSTRUCTION

(RAKESH KUMAR GUPTA)
M. NO. -413791
Proprietor

[Proprietor]

UDIN: 23413791BGRRTY4067
Place : Patna.
Date : 24-11-2023