


<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year
[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)			2023-24
PAN	AEQFS1578F		
Name	SHRIKKALYANI HOMESINFRA LLP		
Address	INDIAN OVERSEAS BANK, PLOT NO 3312/3313 KHATA NO 55, GANGULY COMPEX, GOVINDPUR ROAD, SARAIIDHELA , Dhanbad , 35-Jharkhand, 91-INDIA, 828127		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	469023521301023
<b>Taxable Income and Tax Details</b>	Current Year business loss, if any	1	0
	Total Income	2	45,990
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	45,990
	Net tax payable	5	14,349
	Interest and Fee Payable	6	1,720
	Total tax, interest and Fee payable	7	16,069
	Taxes Paid	8	16,070
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
<b>Accreted Income and Tax Detail</b>	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
This return has been digitally signed by <u>RAMESH KUMAR GOYAL</u> in the capacity of <u>Managing Partner</u> having PAN <u>ACUPG9301N</u> from IP address <u>49.37.72.15</u> on <u>30-Oct-2023 15:08:40</u> DSC SI.No & Issuer <u>3592367</u> & <u>24684687CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code	 <b>AEQFS1578F05469023521301023c10f230f5ce699448a008e40721cb8404cf22654</b>		
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			



# INCOME TAX DEPARTMENT

## Challan Receipt



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AEQFS1578F
Name	:	SHRIKKALYANI HOMESINFRA LLP
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 16,070
Amount (in words)	:	Rupees Sixteen Thousand And Seventy Only
CIN	:	23103000187017IOBA
Mode of Payment	:	Net Banking
Bank Name	:	Indian Overseas Bank
Bank Reference Number	:	202310300820243
Date of Deposit	:	30-Oct-2023
BSR code	:	0270001
Challan No	:	01670
Tender Date	:	30/10/2023

**M/S SHRIKKALYANI HOMESINFRA LLP**  
**PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK**  
**SARAIHELIA, DHANBAD - 828127**  
**COMPUTATION OF TAX FOR THE ASST YEAR 2022-23**

	<b><u>Amount</u></b>	
	<b><u>Rs</u></b>	<b><u>P</u></b>
Net Profit from Profit & Loss Account		(18,509.00)
Add : Income From Other Sources		64,500.00
Add: Interest on capital		-
Add: Partner's Salary		-
		<hr/> 45,991.00
Less: Interest On Capital		-
Less: Partner's Salary		-
		<hr/> 45,991.00
Taxable Income		45,991.00
Rounded off		45,991.00
Tax at 30%		13,797.30
Add: Education cess @ 4 %		551.89
		<hr/> 14,349.19
Add : Interest u/s 234 ABC		1,729.00
Less : Advance Tax		-
		<hr/> 16,078.19
Tax Payable		16,078.19
Rounded Off		<hr/> 16,080.00



## FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the **balance sheet** as on 31st March 2023 , and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	M/S SHRIKKALYANI HOMESINFRA LLP
Address	PLOT NO 3312/3313 , KHATA NO 55 , 35-Jharkhand , 91-India , Pincode - 828127
PAN	AEQFS1578F
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **PLOT NO 3312/3313,KHATA NO 55,NEAR INDIAN OVERSEAS BANK,DHANBAD,SARAIHELTA,DHANBAD** and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: **WE HAVE AUDITED THE BOOKS OF ACCOUNTS AS PER DATA PROVIDED TO US. PREPARATION OF THE BOOKS OF ACCOUNTS IS THE SOLE RESPONSIBILITY OF THE MANAGEMENT. OUR RESPONSIBILITY IS TO EXPRESS AN OPINION ON THE BOOKS OF ACCOUNTS AS PRODUCED BEFORE US.**
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
- B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
- C. In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023 ; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In My opinion and to the best of My information and according to the explanations given to Me , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

## Accountant Details

Name	ARUN KUMAR DUDANI
Membership Number	051996
FRN(Firm Registration Number)	0326913E
Address	LOTUS TOWER , SARAIHELTA DHANBAD, MAIN ROAD , 35-Jharkhand , 91-India , Pincode - 828127

Date of signing Tax Audit Report	24-Sep-2023
Place	49.37.25.241
Date	24-Sep-2023

This form has been digitally signed by ARUN KUMAR DUDANI having PAN ACXPD3450E from IP Address 49.37.25.241 on 24/09/2023 12:47:54 PM Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	M/S SHRIKKALYANI HOMESINFRA LLP
2. Address of the Assessee	PLOT NO 3312/3313 , KHATA NO 55 , 35-Jharkhand , 91-India , Pincode - 828127
3. Permanent Account Number (PAN)	AEQFS1578F
Aadhaar Number of the assessee, if available	
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 /Identification Number
No records added		

5. Status	Firm
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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(e)- When provisions of section 44AD(4) are applicable.

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

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?

Sl. No.	Name	Profit Sharing Ratio (%)
1	ANUP GOYAL	50
2	RAMESH KUMAR GOYAL	50

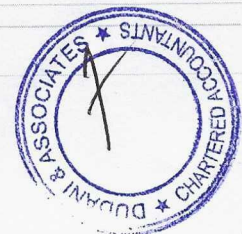
(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?



Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
1	Cash Book
2	Bank Book
3	Ledger
4	Journal

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book (Computerized)	SARAIHELHA	DHANBAD	DHANBAD	828127	91-India	35-Jharkhand
2	Bank Book (Computerized)	SARAIHELHA	DHANBAD	DHANBAD	828127	91-India	35-Jharkhand
3	Ledger (Computerized)	SARAIHELHA	DHANBAD	DHANBAD	828127	91-India	35-Jharkhand

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Ledger

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
---------	-------------	--------------------	--------------------





No records added

(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

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
No records added		

14.(a). Method of valuation of closing stock employed in the previous year

(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

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		





(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country			
		No records added							

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 following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)

19. Amount admissible under section-

Sl. 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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
	No records added	

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





**M/S SHRIKKALYANI HOMESINFRA LLP**  
**PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK**  
**SARAIIDHELA, DHANBAD - 828127**

**BALANCE SHEET AS ON 31st MARCH 2023**

CAPITAL & LIABILITES	AMOUNT RS      P	ASSETS & PROPERTIES	AMOUNT RS      P
<b><u>PARTNER'S CAPITAL A/C</u></b> (As per Schedule A)	10,011,000.00	<b><u>ADVANCES &amp; SECURITY</u></b> Pramanand Prasad Add : This Year Chananta Devi (This Year)	14,000,000.00 <u>13,000,000.00</u> 27,000,000.00
<b><u>ADVANCES AGNAIST LAND</u></b> Anand Kumar Pasari	25,000,000.00	Rakesh Kumar (This Year) (Advance Against Land) GST INPUT (This Year)	2,500,000.00 5,000,000.00 1,350.00
<b><u>CURRENT LIABILITES &amp; PROVISIONS</u></b>		LOSS C/F Add : This Year	35,735.00 <u>18,509.00</u> 54,244.00
Audit Fees Payable	7,500.00		
Professional Fees Payable	10,000.00		
		<b><u>CASH &amp; BANK BALANCES</u></b> Canara Bank (CA A/c) Cash In Hand (As Certified)	472,906.00 <u>-</u>
	<u>35,028,500.00</u>		<u>35,028,500.00</u>

**SGNIFICANT ACCOUNTING POLICIES      SCHEDULE B**

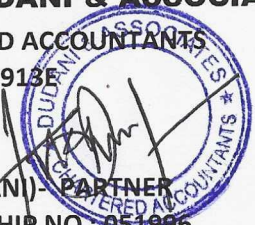
In terms of our report of even date  
**FOR DUDANI & ASSOCIATES**

CHARTERED ACCOUNTANTS  
 F.R.N - 326913E

(A.K.DUDANI) - PARTNER  
 MEMBERSHIP NO : 051996

Date : 24/09/2023

Place : Dhanbad



SHRIKKALYANI HOMESINFRA LLP

*R-K 4044*  
 (Designated Partner)

SHRIKKALYANI HOMESINFRA LLP

*Chandloj2*  
 (Designated Partner)

**M/S SHRIKKALYANI HOMESINFRA LLP**  
**PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK**  
**SARAIHELIA, DHANBAD - 828127**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2023**

Particulars	Amount		Particulars	Amount	
	Rs	P		Rs	P
To Audit Fees		7,500.00	By Gross Loss		18,509.00
To Bank Commission & Charges		1,009.00			
To Professional Fees		10,000.00			
		18,509.00			18,509.00

In terms of our report of even date  
**FOR DUDANI & ASSOCIATES**

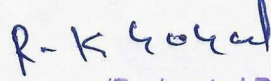
CHARTERED ACCOUNTANTS  
F.R.N - 326913E

 (A.K.DUDANI) PARTNER  
MEMBERSHIP NO : 051996

Date : 24/09/2023

Place : Dhanbad

SHRIKKALYANI HOMESINFRA LLP

  
(Designated Partner)

SHRIKKALYANI HOMESINFRA LLP

  
(Designated Partner)



M/S SHRIKALYANI HOMESINFRA LLP  
PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK  
SARAIHELIA, DHANBAD - 828127

SCHEDULES FORMING PART OF BALANCE SHEET  
PARTNER'S CAPITAL ACCOUNT

<u>SCHEDULE A</u>		<u>AMOUNT IN RS.</u>					
<u>NAME</u>	<u>OPENING BALANCES</u>	<u>Contribution</u>	<u>INTEREST ON CAPITAL</u>	<u>NET PROFIT FOR THE YEAR</u>	<u>TOTAL</u>	<u>DRAWINGS &amp; ADJUSTMENTS</u>	<u>CLOSING BALANCE</u>
SHRI ANUP GOYAL	3,600,000.00		-		3,600,000.00	-	3,600,000.00
SHRI AKASH KUMAR GOYAL	2,500,000.00		-		2,500,000.00	-	2,500,000.00
SHRI PANKAJ KUMAR GOYAL	2,500,000.00		-		2,500,000.00	-	2,500,000.00
SHRI RAMESH KUMAR GOYAL	1,411,000.00		-		1,411,000.00	-	1,411,000.00
	10,011,000.00	-	-	-	10,011,000.00	-	10,011,000.00

In terms of our report of even date

**FOR DUDANI & ASSOCIATES**

CHARTERED ACCOUNTANTS

F.R.N - 326913E

  
(A.K.DUDANI)- PARTNER  
MEMBERSHIP NO : 051996

Date : 24/09/2023

Place : Dhanbad

SHRIKALYANI HOMESINFRA LLP

R-K Goyal

(Designated Partner)

SHRIKALYANI HOMESINFRA LLP

Anup Goyal

(Designated Partner)

**M/S SHRIKKALYANI HOMESINFRA LLP  
PLOT NO 3312/3313, KHATA NO 55, NEAR IOB  
SARAIHELIA BRANCH, DHANBAD - 828127  
JHARKHAND**

**Schedule -A**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES**

**ACCOUNTING CONVENTION:**

These financial statements are prepared on the historical cost convention on accrual basis and on the accounting principles of going concern.

All expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise, are accounted for on mercantile basis.

Accounting policies unless specifically stated to be otherwise are in consonance with generally accepted accounting principles.

**1. Basis of Preparation of Financial Statements**

The financial Statements have been prepared using historical cost convention in accordance with the generally accepted accounting principles in India issued by the Institute of Chartered Accountants of India and in accordance with the relevant presentational requirements.

**2. Use of Estimates**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known /materialized

**3. Fixed Assets**

The LLP Firm has no Fixed Assets during the FY 2021-22.

**4. Depreciation**

The LLP Firm charges depreciation as per the rates prescribed in Income Tax Act 1961. No such Depreciation during the FY 21-22

**5. Impairment of Assets**

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged for when asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. The LLP Firm has no Impairment Of Assets. There is no Impairment of assets.

**6. Investments**

Investments that are intended to be held for more than a year from the date of acquisitions are classified as Long Term Investments and are carried at cost. Current Investments are stated at cost or fair market value which ever is lower. There is no Investments in the books of the LLP Firm.

**7. Inventories**

Inventories are valued at lower cost and net realizable value. Cost Comprises Expenditure in the normal course of business in bringing such inventories to their Location and condition and includes appropriate overheads. Provision is made for obsolete and slow moving stocks where necessary. Inventories are nil.

**8. Revenue Recognition**

Income & Expenditure are recognized on accrual basis and provision is made for all known expenses.





**9. Provision for Current and Deferred Tax**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act,1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable /virtual certainty that the asset will be realized in future.

**10. Provision, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimate in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

**11. Employee Benefits**

Short term employee benefits are charged off at the undiscounted amount in the year in which the related service is rendered.

Post employment and other long term employee benefits are charged off in the year in which the employee has rendered services. The amount charged off is recognized at the present value of the amounts payable determined using actuarial valuation techniques.

The Firm has no statutory liability towards employee benefit as on 31.03.2023.

**12. Foreign Currency Transaction**

- i) Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction.
- ii) Changes in the fair value of derivative instruments that do not qualify for hedge accounting are recognized in the Profit & Loss account as they arise.

**13. Events occurring after the Balance Sheet Date**

Assets and liabilities are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.

**14. Borrowing Costs**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such as asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue. No Unsecured Loan is there for the FY 2022-23

**15. Segment Reporting**

The accounting policies adopted for segment reporting are in a line with the accounting policies of the firm.

**16. Research and Development**

Revenue expenditure on Research and Development is charged under respective heads of account. Capital expenditure on Research and Development is included as a part of fixed assets and depreciated on the same basis as other fixed assets.

**17. Miscellaneous Expenditure**

No Preliminary Expenses are there in books..

**For DUDANI & ASSOCIATES.**

**Chartered Accountants**

**F.R.N. 326913E**

**ARUN KUMAR DUDANI  
(Partner)**

**Membership No. 051996**

**Date : 24.09.2023**

**Place: Dhanbad**