

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

ACKNOWLEDGEMENT NUMBER

Name		ANUJ KUMAR		PAN		AOLPK5820P	
Flat/Door/Block No	Name Of Premises/Building/Village			Form Number.	ITR-3		
B-130 PKT-12LIG							
Road/Street/Post Office	Area/Locality			Status Individual			
	JASOLA VIHARSARITA VIHAR			Filed u/s			
Town/City/District	State	Pin/ZipCode	139(1)-On or before due date				
DELHI	JHARKHAND	811310					
Assessing Officer Details (Ward/Circle)		WARD 28(5), DELHI					
e-filing Acknowledgement Number		247231141311019					
1	Gross total income			1	2986373		
2	Total Deductions under Chapter-VI-A			2	0		
3	Total Income			3	2986370		
3a	Deemed Total Income under AMT/MAT			3a	2986370		
3b	Current Year loss, if any			3b	0		
4	Net tax payable			4	736747		
5	Interest and Fee Payable			5	0		
6	Total tax, interest and Fee payable			6	736747		
7	Taxes Paid	a	Advance Tax	7a	0		
		b	TDS	7b	891397		
		c	TCS	7c	0		
		d	Self Assessment Tax	7d	0		
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	891397		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	154650		
10	Exempt Income	Agriculture		10			
		Others					

Tax Return submitted electronically on 31-10-2019 22:48:46 from IP address 49.36.3.226 and verified by KUMAR having PAN AOLPK5820P on 31-10-2019 22:48:46 from IP address using Digital Signature Certificate (DSC)
14895652CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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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	ANUJ KUMAR			
2	Address	M/S KUMAR ENTERPRISES & CO., 204 PRASAD COMPLE X, LINE TANK ROAD, JHARKHAND, 834001			
3	Permanent Account Number (PAN)	AOLPK5820P			
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	20AOLPK5820PIZQ		
	2	Goods and Services Tax PONDICHERRY	34AOLPK5820PIZH		
	3	Goods and Services Tax BIHAR	10AOLPK5820PIZR		
5	Status	Individual			
6	Previous year from	01/04/2018 to 31/03/2019			
7	Assessment Year	2019-20			
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			
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 ?				Profit Sharing Ratio (%)
9 b	Name				
	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				
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).				
10 b	Sector	Sub Sector	Code		
	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002		
10 b	If there is any change in the nature of business or profession, the particulars of such change				No
11 a	Business	Sector	SubSector	Code	
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				No
11 b	Books prescribed				
	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				
11 c	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	Cash Book, Bank Book, Ledgers, Journal, Purchase Register, Sales Register.	204, PRASAD COMP LEX	CHADRI	RANCHI	JHARKH AND
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				PinCode
	Books Examined				834001
12	Cash Book, Bank Book, Ledgers, Journal, Purchase Register, Sales Register.				
	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
13 a	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

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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.)								
Total		Net effect(Rs.)								
13 f Disclosure as per ICDS.										
ICDS	Disclosure									
ICDS I - Accounting Policies	THE ASSESSEE HAS FOLLOWED FUNDAMENTAL ACCOUNTING POLICIES OF GOING CONCERN, CONSISTENCY AND ACCRUAL. FOLLOWED METHOD OF ACCOUNTING U/S 145 OF IT ACT, NO CHANGE IN ACCOUNTING.									
ICDS II - Valuation of Inventories	at cost or market value whichever is lower									
ICDS III - Construction Contracts	revenue has been recognised by percentage completion basis									
ICDS IV - Revenue Recognition	The seller has transferred the property in the goods to the buyer for consideration and the transfer of goods results in transfer of risk & rewards of ownership to the buyer for other than construction business									
ICDS V - Tangible Fixed Assets	refer clause 18 of form 3CD									
14 a Method of valuation of closing stock employed in the previous year.	at cost or market value whichever is lower									
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								
Nil		(d) Amount at which the asset is converted into stock-in trade								
16 Amounts not credited to the profit and loss account, being:-										
16 a The items falling within the scope of section 28	Description									
	Nil	Amount								
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									
	Nil	Amount								
16 c Escalation claims accepted during the previous year	Description									
	Nil	Amount								
16 d Any other item of income	Description									
	Nil	Amount								
16 e Capital receipt, if any	Description									
	Nil	Amount								
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	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
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 Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Furniture & Fittings @ 10%	10%	29131	0	0	0	0	0	0	2913	26218

Any one



Plant & Machinery @ 15%	15%	698316	174242	0	0	0	174242	395000	93926	383632
Plant & Machinery @ 40%	40%	26169	72400	0	0	0	72400	0	26998	71571

* 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 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
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

Particulars	Amount in Rs.
Capital expenditure	
Personal expenditure	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Expenditure incurred at clubs being entrance fees and subscriptions	
Expenditure incurred at clubs being cost for club services and facilities used.	
Expenditure by way of penalty or fine for violation of any law for the time being force	
Expenditure by way of any other penalty or fine not covered above	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	

(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

is 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

Any one



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
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(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
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

(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
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(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
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(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
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(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	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(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.
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(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.
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(i) Amount inadmissible under the proviso to section 36(1)(iii)

(j) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

(k) Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made (Amount)
SABITA KUMARI	CBYPK7688F	WIFE	SALARY 360000

(l) Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
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(m) Any amount of profit chargeable to tax under section 41 and computation thereof.

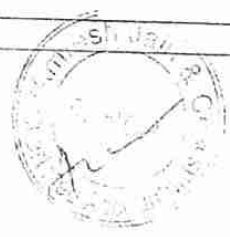
Name of Person	Amount of income	Section	Description of Transaction	Computation if any
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(n) In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-

(i) was pre-visited in the first day of the previous year but was not allowed in the assessment of any preceding previous year

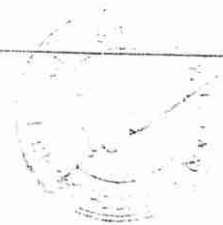
(ii) was paid during the previous year

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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	
Nil					
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.)					
No					
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					
CENVAT/ITC		Amount		Treatment in Profit and Loss/Accounts	
Opening Balance					
Credit Availed					
Credit Utilized					
Closing/Outstanding Balance					
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					
30 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:					
SI No.		Nature of Income		Amount	
Nil					
30 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:					
SI No.		Nature of Income		Amount	
Nil					
31 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)					
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	

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Nil

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

Sl 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 required to be 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
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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

Sl 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, 2020). **No**

(b) If yes, please furnish the following details

Sl 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
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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	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.
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Nil

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

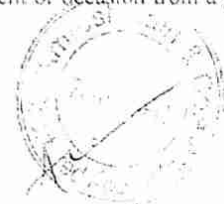
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken 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.
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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.

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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) 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) 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 (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.
Nil							

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

Any page



			bank account during the previous year
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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	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) **Yes**

S.No	Section	Amount
1	80C	48924

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 **No**

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
Nil										

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

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.

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Nil	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	Not Applicable
S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable
	Amount	Dates of payment
Nil		

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 as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment
Nil						

37 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:-

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

No

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:

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Particulars No	Previous Year			Preceding previous Year		
	a Total turnover of the assessee		80876387			64985274
b Gross profit / Turnover	10480533	80876387	12.96%	9246773	64985274	14.23%
c Net profit / Turnover	3189218	80876387	3.94%	850992	64985274	1.31%
d Stock-in-Trade / Turnover	3157833	80876387	3.90%	3436174	64985274	5.29%
e Material consumed/ Finished goods produced			%			%

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

SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about 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

SI 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, 2020)

SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		
	Nil					

Place **RANCHI**
Date **31/10/2019**

Name **ALOK ANAND**
Membership Number **431565**
FRN (Firm Registration Number) **0322955E**
Address

204 PRASAD COMPLEX, CHADRI, LINE TANK ROAD, RANCHI, JHARKHAND, 834001.



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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	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%	1	30/06/2018	30/06/2018	65781	0	0	0	65781
	2	15/11/2018	15/11/2018	108461	0	0	0	108461
Total of Plant & Machinery @ 15%								174242
Plant & Machinery @ 40%	1	15/07/2018	15/07/2018	10254	0	0	0	10254
	2	20/12/2018	20/12/2018	62146	0	0	0	62146
Total of Plant & Machinery @ 40%								72400

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Furnitures & Fittings @ 10%				
Total of Furnitures & Fittings @ 10%				0
Plant & Machinery @ 15%	1	10/03/2019	395000	
Total of Plant & Machinery @ 15%				395000
Plant & Machinery @ 40%				
Total of Plant & Machinery @ 40%				0



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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. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of ANUJ KUMAR M/S KUMAR ENTERPRISES & CO., 204 PRASAD COMPLEX, LINE TANK ROAD, JHARKHAND, 834001 AOLPK5820P.

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 204 PRASAD COMPLEX LINE TANK ROAD RANCHI. and 3 branches.

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

(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 knowledge and belief, were necessary for the 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, 2019 ;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 explanations given to Me 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 RANCHI
Date 31/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

ALOK ANAND
431565
0322955E
204 PRASAD COMPLEX, CHADRE LINE TANK ROAD, RANCHI, JHARKHAND, 834001



Any ke

Kumar Enterprises & Co.
Head Office:- Lakhisarai, Bihar (Branch- Ranchi, Jharkhand)

Profit & Loss A/c

1-Apr-2018 to 31-Mar-2019

Particulars	Amount in RS.	Particulars	Amount in RS.
Opening Stock	3436174.00	Sales Accounts	80876387.42
Building Wip	1145600.00	Sales @12%	80876387.42
Opening Stock Bihar	1645786.00	Closing Stock	3157833.00
Raw Materials	644788.00	Building Wip	1145600.00
Purchase Accounts	37471406.94	Opening Stock Bihar	1645786.00
Direct Expenses	32646106.20	Raw Materials	366447.00
Gross Profit c/o	10480533.28		84034220.42
	84034220.42		
Indirect Expenses	8012807.46	Gross Profit b/f	10480533.28
Accounting Charges	54000.00	Indirect Incomes	721492.10
BANK CHARGES	37529.23	DISCOUNT TRADE	181.08
Bank Interest	416642.00	GOLD BOND INTEREST	346.50
BG Charges	20145.00	Interest on TD	516203.00
Business Promotion Expenses	9559.32	Intrest on Saving Account	1354.00
Car Insurance	125214.00	MISC RECEIPT	561.52
Conveyance	132478.00	Profit on Sale of Car	202846.00
Depreciation	123837.00		
Electricity Charges	36236.00		
Employer's Cont to ESI	14440.00		
Employer's Cont to PF	42479.00		
Godown Insurance	31916.50		
HDFC ERGO General Insurance	117425.00		
Hiring Charges	151800.00		
HOTEL EXPENSES	30330.26		
Interest & Late Fee for TDS	5750.00		
Interest to Unsecured LOan	250000.00		
Labour Cess	1412630.00		
MISC EXPENSES	62083.43		
Mobile Expenses	14694.72		
News Paper & Periodicals	6346.00		
Office Expenses	62118.00		
Petrol	112647.00		
Plan Approval Charges	150000.00		
Printing & Stationary	26362.00		
RENT	144000.00		
ROUNDING OFF	0.26		
Security Guard Expenses	49500.00		
Sponsorship Fee	254238.00		
Staff Salary	3389510.00		
STAFF WELFARE EXPENSES	131579.07		
Stamp Duty for Agreement	200000.00		
Telephone Expenses	228.00		
Tendor Fee	80000.00		
Tent Expense	15000.00		
Travelling Expenses	302089.67		
Nett Profit	3189217.92		
Total	11202025.38	Total	11202025.38

For Amresh Jain & Co.

Chartered Accountants

FRN: 0322955E



CA Alok Anand

Partner

M No. 431565

Amresh Jain

Kumar Enterprises & Co.

Anuj Kumar
 Proprietor
 Anuj Kumar
 Proprietor

Kumar Enterprises & Co.
Head Office:- Lakhisarai, Bihar (Branch- Ranchi, Jharkhand)

Balance Sheet

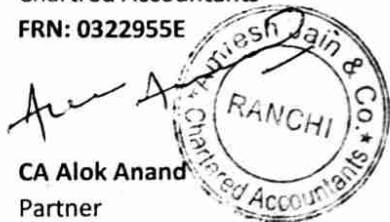
As on 31st March 2019

Liabilities	Amount in Rs.	Assets	Amount in Rs.
Capital Account	12137255.86	Fixed Assets	4498266.82
Capital Account	9110160.49	Annexure "A"	
Add: Profit	3189217.92		
Drawing	-113198.86		
Policy Premium	-48923.69	Investments	11750354.00
Loans (Liability)	9095290.80	FDR	11347736.00
Bank OD A/c	5019469.54	Investment	402618.00
Secured Loans	220571.26	Current Assets	78440385.93
Unsecured Loans	3855250.00	Closing Stock	3157833.00
Current Liabilities	73456460.09	Loans & Advances (Asset)	9486675.30
Duties & Taxes	3087212.70	Sundry Debtors	56531456.44
Provisions	916493.00	Cash-in-Hand	5239.71
Sundry Creditors	68849754.39	Bank Accounts	9259181.48
Salary Payable	603000.00		
Total	94689006.75	Total	94689006.75

For Amresh Jain & Co.

Chartered Accountants

FRN: 0322955E



CA Alok Anand

Partner

M No. 431565

For Kumar Enterprises & Co.

Kumar Enterprises & Co.

Anuj Kumar
 Proprietor
 Anuj Kumar
 Proprietor

Anuj Kumar

M/s Kumar Enterprises & Co.
 Head Office:- Lakhisarai, Bihar (Branch- Ranchi, Jharkhand)

Annexure 'A' of Depreciation on Fixed Assets

Particulars	W. D. V. as on 1-Apr-18	Addition		Deduction during the year	Total	Rate of Dep.	Amount of Dep.	W. D. V. as on 31-Mar-19
		Before 30-Sep-18	After 30-Sep-18					
I. Furniture & Fittings	29131.00				29131.00	10%	2913.00	26218.00
Furniture & Fixture								
II. Plant & Machinery	505303.00	65,780.65	1,08,461.41		679545.06	15%	93797.00	585748.06
Plant & Machinery								
Bicycle	859.00				859.00	15%	129.00	730.00
CAR	192154.00			1,92,154.00	0.00	15%	0.00	0.00
III. Computer	26168.50	10,254.24	62,146.02		98568.76	40%	26998.00	71570.76
Computer								
IV. Land	3198000.00		6,16,000.00		3814000.00			3814000.00
Land								
Total (Rs.)	3951615.50	76034.89	786607.43	192154.00	4622103.82		123837.00	4498266.82

Kumar Enterprises & Co.

Harjendra
Proprietor



Harjendra