


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHJ), 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	ACMFS4848J			
Name	SHANTI CONSTRUCTION			
Address	PANCHWATI TOWER , FLAT NO 301, CIRCULAR ROAD , DEOGHAR , 35-Jharkhand, 91-INDIA, 814112			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	355170311300923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) 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-Sep-2023 10:50:32</u> from IP address <u>152.58.191.152</u> and verified by <u>BISHWAJEET TRIGUNAYAT</u> having PAN <u>ACUPT6781H</u> on <u>30-Sep-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated				
Barcode/QR Code				
ACMFS4848J05355170311300923e443f6a20e434a3b4a17e33e0807b9be987cf95b				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



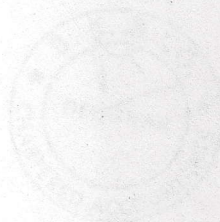
e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
353863100300923

Date of e-Filing
30-Sep-2023

Name	:	SHANTI CONSTRUCTION
PAN/TAN	:	ACMFS4848J
Address	:	PANCHWATI TOWER, FLAT NO 301, CIRCULAR ROAD, , CIRCULAR ROAD, DEOGHAR, , Jharkhand, 814112
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	410693

(This is a computer generated Acknowledgement Receipt and needs no signature)





INDEPENDENT AUDITOR'S REPORT

To the partners of M/s SHANTI CONSTRUCTION ,

Report on the Financial Statements

We have audited the accompanying financial statements of M/s SHANTI CONSTRUCTION, (PAN : ACMFS4848J) which comprise the Balance Sheet as at 31st March, 2023, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Concern Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Concern in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Concern preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

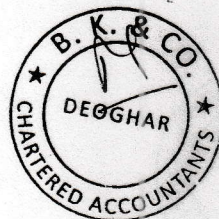
- in the case of the balance sheet, of the state of affairs of the concern as at 31st March, 2023;
- in the case of the profit and loss Account, of the profit of the concern for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by Section 44AB of the Income Tax Act, 1961 we are enclosing our report in Form 3CB as under :

UDIN: 23410693BGRXER1206

Place: Deoghar
Dated: 29/09/2023



For B K & CO.,
CHARTERED ACCOUNTANTS
FRN NO.: 015026C

Bikas Kumar

BIKAS KUMAR
PROPRIETOR
M.No. 410693

M/s SHANTI CONSTRUCTION
PANACHWATI TOWER
DEOGHAR, JHARKHAND.

BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE FOR THE YEAR ENDED AS AT 31ST
MARCH, 2023 (Rs.)

SOURCES OF FUND :

PARTNERS CAPITAL A/C	A	4,987,064.58
UNSECURED LOAN	B	4,346,000.00
		<u>9,333,064.58</u>

APPLICATION OF FUND :

FIXED ASSETS	C	4,358,904.00
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CURRENT ASSETS
LOAN & ADVANCES

CURRENT ASSETS	D	43,004,871.58
Less : CURRENT LIABILITIES		
CURRENT LIABILITIES	E	<u>38,030,711.00</u>
NET CURRENT ASSETS		4,974,160.58

9,333,064.58

NOTES ON ACCOUNTS & ACCOUNTING POLICIES

F

SCHEDULES REFERRED TO ABOVE FORM
INTEGRATED PART OF ACCOUNTS

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

FOR SHANTI CONSTRUCTION

FOR B K & CO.
CHARTERED ACCOUNTANTS

PLACE : DEOGHAR
DATE : 29.09.2023



Bikas Kumar
(BIKAS KUMAR)
PROPRIETOR

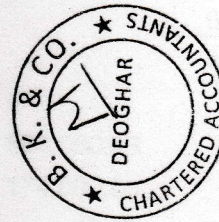
M/s SHANTI CONSTRUCTION
PANACHWATI TOWER
DEOGHAR, JHARKHAND.

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET

DETAILS PARTNERS CAPITAL ACCOUNT AS AT 31ST MARCH, 2023.

SCHEDULE - A

Particulars	Opening as at 01-04-22	Addition during the year	Interest on capital for the year 6%	Salary	Share of profit	Total	Less : drawing	Balance as at 31.03.23
Bishwajeet Trigunayat	2,688,337.57	0.00	161,300.00	120,000.00	158,349.00	3,127,986.57	75,000.00	3,052,986.57
Indu Devi	1,745,971.01	0.00	104,758.00	0.00	158,349.00	2,009,078.01	75,000.00	1,934,078.01
Total	4,434,308.58	0.00	266,058.00	120,000.00	316,698.00	5,137,064.58	150,000.00	4,987,064.58



M/s SHANTI CONSTRUCTION
PANACHWATI TOWER
DEOGHAR, JHARKHAND.

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MARCH, 2023

(Amount in Rs.)

SCHEDULE 'B' UNSECURED LOAN

J P Gupta, Deoghar

4,346,000.00

TOTAL

4,346,000.00

SCHEDULE 'C' FIXED ASSETS

Particular	Opening balance 01-04-2022	Addition during the year	Sale/ purchase	Rate of depreciation	Depreciation	WDV as at 31-03-2023
Land (30-11-2022)		400,000.00				400,000.00
Land (11-12-2018)	2,212,520.00		-			2,212,520.00
Land (07-12-2018)	1,671,190.00		-			1,671,190.00
Mixture machine	24,194.00		-	15%	3,629.00	20,565.00
Motor	10,303.00		-	15%	1,545.00	8,758.00
Vibrator	3,269.00		-	15%	490.00	2,779.00
Furniture & fixture	47,880.00		-	10%	4,788.00	43,092.00
	3,969,356.00	400,000.00	-		10,452.00	4,358,904.00

SCHEDULE 'D' CURRENT ASSETS, LOANS & ADVANCES

A . CURRENT ASSETS

Stores

193,258.00

Advance to suppliers

17,140,156.71

Stocks

22,545,693.00

39,879,107.71

B . LOANS & ADVANCES

Advance for land

1,000,000.00

Ashish Prashnat

200,000.00

G.S Traders

2,000.00

Kailash Prasad

21,000.00

Kashyap Pipe Profile

489,170.00

Umesh Kumar

100,000.00

Krishna Mohan Jha

501,000.00

2,313,170.00

C. Cash and Bank Balance:

SBI, C/A

563,060.08

Cheques-in-hand

174,000.00

IDBI

68.00

737,128.08

Cash in Hand

75,465.79

(As certified by the management)

812,593.87

TOTAL A+B

43,004,871.58



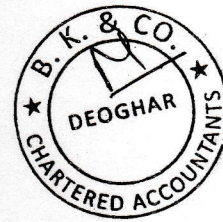
M/s SHANTI CONSTRUCTION
PANACHWATI TOWER
DEOGHAR, JHARKHAND.

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MARCH, 2023

SCHEDULE 'E' OF CURRENT LIABILITIES & PROVISIONS

CURRENT LIABILITIES :

Audit fee payable	5,000.00
Advance from customers (as details enclosed)	38,025,711.00
	<u>38,030,711.00</u>



M/s SHANTI CONSTRUCTION
PANACHWATI TOWER
DEOGHAR, JHARKHAND.

TRADING & PROFIT AND LOSS A/C FOR THE YEAR ENDED AS ON 31ST MARCH, 2023

PARTICULARS	AMOUNT (in Rs.)
I. INCOME	
Gross receipts	7,400,000.00
Closing stock	22,545,693.00
TOTAL : Rs.	<u>29,945,693.00</u>
II. EXPENDITURE	
Opening stock	16,677,785.00
Expenditure on construction works	12,133,358.00
Salary	72,000.00
Power & fuel	15,367.00
Printing & stationary	4,158.00
Audit fee	5,000.00
Rent	60,000.00
Travelling & conveyance	36,217.00
Loose tools & stores	32,541.00
Repairs & maintenance	26,547.00
Misc Exp	168,450.00
Bank Charges	1,062.00
Depreciation	10,452.00
TOTAL : Rs.	<u>29,242,937.00</u>
III. NET LOSS BEFORE ALLOCATION OF INTEREST, SALARY & PROFIT TO PARTNERS	
	702,756.00
Less: Interest & salary paid to partners	
Bishwajeet Trigunayat	281,300.00
Indu Devi	104,758.00
	<u>386,058.00</u>
IV. NET LOSS BEFORE TAX	
	316,698.00
Less: Provision for Tax	
	-
IV. LOSS ALLOCATION OF INTEREST, SALARY & PROFIT TO PARTNERS	
	316,698.00
Less: Profit transferred to partners capital account	
Bishwajeet Trigunayat	158,349.00
Indu Devi	158,349.00
	<u>316,698.00</u>
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IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

FOR B K & CO.
CHARTERED ACCOUNTANTS

FOR SHANTI CONSTRUCTION

PLACE : DEOGHAR
DATE : 29.09.2023



(BIKAS KUMAR)
PROPRIETOR