



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. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of BAIDYANATH V CONSTRUCTION NA, PARMESHWAR DAYA L ROAD, BARMASIA, DEOGHAR, JHARKHAND, 814112 AALFB2261R.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at NA, PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND-814112. and 0 branches.

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

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to explanations given to Us 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 DEOGHAR  
Date 14/01/2021

Name AJAY KUMAR  
Membership Number 409053  
FRN (Firm Registration Number) 0015261C  
Address JHOUSAGARHI, DEOGHAR, JHARKH AND, 814112



UDIN: 21409053AAAADM7306

## 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	BAIDYANATH V CONSTRUCTION				
2	Address	NA, PARMESHWAR DAYAL ROAD, BARMASIA, , DEOGHAR, JHARKHAND, 814112				
3	Permanent Account Number (PAN)	AALFB2261R				
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 Number			
	1	Goods and Services Tax JHARKHAND	20AALFB2261RIZC			
5	Status	Firm				
6	Previous year from	01/04/2019 to 31/03/2020				
7	Assessment Year	2020-21				
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(c)- When provisions of section 44AD(4) are applicable				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					
		Section under which option exercised				
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 ?					
	Name	Profit Sharing Ratio (%)				
	PREETA TIWARY	50.00				
	S N OJHA	50.00				
9 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.	No				
	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).					
	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				
	Business	Sector	SubSector		Code	
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed	Yes				
	Books prescribed	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL ETC.				
11 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.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL ETC.	NA, PARMESHWAR DAYAL ROAD, BARMASIA		DEOGHAR	JHARKHAND	814112
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL ETC.				
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).	No				



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										
13 c	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.) Net effect(Rs.)										
Total												
13 f	Disclosure as per ICDS.											
ICDS		Disclosure										
14 a	Method of valuation of closing stock employed in the previous year.	At Cost or Net Realisable 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:											
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 (d) Amount at which the asset is converted into stock-in trade										
Nil												
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28											
Description		Amount										
Nil		0										
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		Amount										
16 c	Escalation claims accepted during the previous year											
Description		Amount										
Nil		0										
16 d	Any other item of income											
Description		Amount										
Nil		0										
16 e	Capital receipt, if any											
Description		Amount										
Nil		0										
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 Percent- age)	Open- ing WDV (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions					Deduct- ions(C)	Depreciat- ion Allowable (D)	Written Down Value at the end of the year (A+B- C-D)
					Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	15%	551617		551617							82744	468873
Furnitures & Fittings @ 10%	10%	2790		2790							279	2511
Plant & Machinery @ 40%	40%	67		67							27	40



* 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 14 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
	Nil									0
20 b	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									
	Capital expenditure									
	Particulars									Amount in Rs.
	Nil									0
	Personal expenditure									
	Particulars									Amount in Rs.
	Nil									0
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									
	Particulars									Amount in Rs.
	Nil									0
	Expenditure incurred at clubs being entrance fees and subscriptions									
	Particulars									Amount in Rs.
	Nil									0
	Expenditure incurred at clubs being cost for club services and facilities used.									
	Particulars									Amount in Rs.
	Nil									0
	Expenditure by way of penalty or fine for violation of any law for the time being force									
	Particulars									Amount in Rs.
	Nil									0
	Expenditure by way of any other penalty or fine not covered above									
	Particulars									Amount in Rs.
	Nil									0
	Expenditure incurred for any purpose which is an offence or which is prohibited by law									
	Particulars									Amount in Rs.
	Nil									0
(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
(ii) as 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
(iii) 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	Amount of tax deducted	Amount out of (VI) deposited, if any
(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
(iv) fringe benefit tax under sub-clause (ic)											0
(v) wealth tax under sub-clause (iia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(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			
(viii) payment to PF /other fund etc. under sub-clause (iv)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(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					
(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						
(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						
(e) Provision for payment of gratuity not allowable under section 40A(7)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
Nil											0
(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.									
Nil											0
(i) Amount inadmissible under the proviso to section 36(1)(iii)											0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section	Description	Amount								
Nil											
25 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						



Nil													
26	(i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-											
26	(iA)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-											
26	(i)(A)(a)	Paid during the previous year											
		Section	Nature of liability							Amount			
		Nil											
26	(i)(A)(b)	Not paid during the previous year											
		Section	Nature of liability							Amount			
		Nil											
26	(iB)	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										No	
		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)(viiia)												
		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)(viiib). 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											
A(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:												
		Sl No.	Nature of Income					Amount					
		Nil											
B(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:												
		Sl No.	Nature of Income					Amount					
		Nil											
30	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	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



	whom amount borrowed or repaid on hundi										
	Nil										
A(a)	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				
	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, 2021)										
	(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					
	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 during the previous year	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.		
	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.				



	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, 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(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	Account	Amount of receipt		
		Nil							
31	b(c)	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	b(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	Account	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	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee) of the lender, or depositor or person	Amount of repayment of loan or deposit or any specified advance			





		from whom specified advance is received	whom specified advance is received	from whom specified advance is received	received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					
		Nil								
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	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount 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.								No
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)									No
		S.No	Section	Amount						
		Nil								



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.				
	Nil										
34 c	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)	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							
A(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:-						No	
	SI 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						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							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
SI No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	5395000			2600000			
b	Gross profit / Turnover	1061723	5395000	19.68%	782982	2600000	30.11%	
c	Net profit / Turnover	283337	5395000	5.25%	145851	2600000	5.61%	
d	Stock-in-Trade / Turnover	30845720	5395000	571.75%	29468467	2600000	1133.40%	
e	Material consumed/ Finished goods produced			0.00%			%	
(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							No
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if 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							No
	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, 2021)					
Sl No.	Total amount Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil					

Place **DEOGHAR**  
Date **14/01/2021**



Name **AJAY KUMAR**  
Membership Number **409053**  
FRN (Firm Registration Number) **0015261C**  
Address **JHOUSAGARHI, DEOGHAR, JHARKH AND, 814112,**

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	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								

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

This form has been digitally signed by **AJAY KUMAR** having PAN **ATOPK6788Q** from IP Address **49.37.82.149** on **2021-01-14 21:47:07.0** .



**BAIDYANATH V CONSTRUCTION**  
**PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND-814112**

**BALANCE SHEET AS AT 31ST MARCH, 2020**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL (AS PER SCHEDULE - 1)	67,72,604.94	FIXED ASSETS (AS PER SCHEDULE - 5)	4,71,425.00
UNSECURED LOANS (AS PER SCHEDULE - 2)	32,90,000.00	INVESTMENTS (AS PER SCHEDULE - 6)	28,892.00
CURRENT LIABILITIES (AS PER SCHEDULE - 3)	2,99,52,114.80	<b><u>CURRENT ASSETS</u></b>	
PROVISIONS (AS PER SCHEDULE - 4)	45,505.00	INVENTORY (AS PER SCHEDULE - 7)	3,08,45,720.00
		SUNDRY DEBTORS (AS PER SCHEDULE - 8)	16,01,351.00
		<b><u>CASH AND BANK</u></b>	
		CASH	2,99,830.82
		INDIAN BANK	3,79,166.80
		OTHER CURRENT ASSETS (AS PER SCHEDULE - 9)	7,48,809.12
		LOANS AND ADVANCES (ASSETS) (AS PER SCHEDULE - 10)	56,85,030.00
<b>TOTAL</b>	<b>4,00,60,224.74</b>	<b>TOTAL</b>	<b>4,00,60,224.74</b>

**SCHEDULES 1 TO 15 FORM AN INTEGRAL PART OF ACCOUNTS**

IN TERMS OF OUR ATTACHED REPORT OF  
EVEN DATE

FOR BAIDYANATH V CONSTRUCTION

FOR A KESHRI AND CO  
CHARTERED ACCOUNTANTS

PREETA TIWARI  
(PARTNER)



*Ajay Kumar*  
AJAY KUMAR  
(PROPRIETOR)  
M. NO. : 409053  
FRN : 0015261C

PLACE : DEOGHAR  
DATE : 14/01/2021

**BAIDYANATH V CONSTRUCTION**  
**PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND-814112**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO OPENING STOCK (AS PER SCHEDULE - 12)	2,94,68,467.00	BY SALES A/C (AS PER SCHEDULE - 11)	53,95,000.00
TO PURCHASE A/C (AS PER SCHEDULE - 13)	41,98,400.34	BY CLOSING STOCK	3,08,45,720.00
TO DIRECT EXPENSES (AS PER SCHEDULE - 14)	15,12,130.00		
TO INDIRECT EXPENSES			
AUDIT FEE	15,000.00		
BANK CHARGES	16,906.31		
BANK INTEREST	2,92,988.00		
MISC EXP..	31,775.00		
OFFICE EXPENSES	17,650.00		
PRINTING & STATIONARY	30,626.00		
STAFF SALARY	2,88,000.00		
TELEPHONE & MOBILE	2,390.00		
	<u>6,95,335.31</u>		
TO DEPRECIATION	83,050.00		
TO SURPLUS	2,83,337.35		
	<u>3,62,40,720.00</u>		<u>3,62,40,720.00</u>

**SCHEDULES 1 TO 15 FORM AN INTEGRAL PART OF ACCOUNTS**

IN TERMS OF OUR ATTACHED REPORT OF  
EVEN DATE

FOR BAIDYANATH V CONSTRUCTION

FOR A KESHRI AND CO  
CHARTERED ACCOUNTANTS

PREETA TIWARI  
(PARTNER)



*Ajay Kumar*  
AJAY KUMAR  
(PROPRIETOR)  
M. NO. : 409053  
FRN : 0015261C

PLACE : DEOGHAR  
DATE : 14/01/2021

**BAIDYANATH V CONSTRUCTION**  
**PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND-814112**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

SCHEDULE : 1

CAPITAL	
PARTICULARS	AMOUNT
<b>CAPITAL</b>	
NET PROFIT	2,83,337.35
PREETA TIWARI	37,29,862.29
S.N.OJHA	27,59,405.30
<b>TOTAL</b>	<b>67,72,604.94</b>

SCHEDULE : 2

UNSECURED LOANS	
PARTICULARS	AMOUNT
<b>UNSECURED LOANS</b>	
R.G.ENTERPRISES	8,00,000.00
V.N.TIWARI	24,90,000.00
<b>TOTAL</b>	<b>32,90,000.00</b>

SCHEDULE : 3

CURRENT LIABILITIES	
PARTICULARS	AMOUNT
<b>ADV FROM CUSTOMERS</b>	
ADVANCED FROM CUSTMER	2,20,53,857.00
GANESH MISHRA	1,00,000.00
MANJEET KR MISHRA- GL MOTOR	11,50,000.00
PRIYANKA SHARMA	9,00,000.00
SAMIKSHA KUMARI	9,00,002.80
SHANKAR SINGH	6,00,000.00
SHYAM BALA JI	5,34,000.00
SONAM KUMARI	2,00,000.00
<b>TOTAL</b>	<b>2,64,37,859.80</b>
<b>CURRENT LIABILITIES</b>	
AUDIT FEE PAYBLE	25,000.00
<b>SUNDRY CREDITORS</b>	
BANGLORE ALUMINIUM	1,02,766.00
CHANDAN KUMAR	5,00,000.00
OM TRIMURTY	90,000.00
PRITA TIWARI	10,00,000.00
SUNDRY CREDITORS	17,96,489.00
<b>TOTAL</b>	<b>34,89,255.00</b>
<b>TOTAL</b>	<b>2,99,52,114.80</b>

SCHEDULE : 4

PROVISIONS	
PARTICULARS	AMOUNT
<b>PROVISIONS</b>	
PROVISION FOR INCOME TAX	45,505.00
<b>TOTAL</b>	<b>45,505.00</b>





**BAIDYANATH V CONSTRUCTION**  
**PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND-814112**

SCHEDULE : 5

**FIXED ASSETS**

PARTICULARS	RATE	WDV AS ON 01/04/2019	ADDITION		DEDUCTION	TOTAL	DEP FOR THE YEAR	WDV AS ON 31/03/2020
			MORE THAN 180 DAYS	LESS THAN 180 DAYS				
			RUPEES	RUPEES				
COMPUTER SOFTWARE	40%	67.00	0.00	0.00	67.00	27.00	40.00	
ELECTRONIC INSTALLATIONS	15%	72,564.00	0.00	0.00	72,564.00	10,885.00	61,679.00	
FURNITURES	10%	2,790.00	0.00	0.00	2,790.00	279.00	2,511.00	
GENERATOR	15%	4,13,085.00	0.00	0.00	4,13,085.00	61,963.00	3,51,122.00	
MIXTURE MACHINE	15%	18,148.00	0.00	0.00	18,148.00	2,722.00	15,426.00	
MOTOR CAR	15%	14,391.00	0.00	0.00	14,391.00	2,159.00	12,232.00	
PLANT & MACHINERY	15%	30,706.00	0.00	0.00	30,706.00	4,606.00	26,100.00	
VIBRATOR MACHINE	15%	2,724.00	0.00	0.00	2,724.00	409.00	2,315.00	
<b>TOTAL</b>		<b>5,54,475.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,54,475.00</b>	<b>83,050.00</b>	<b>4,71,425.00</b>	



SCHEDULE : 6

INVESTMENTS	
PARTICULARS	AMOUNT
<b>INVESTMENTS</b>	
GOLD QUINS	28,892.00
<b>TOTAL</b>	<b>28,892.00</b>

SCHEDULE : 7

INVENTORY	
PARTICULARS	AMOUNT
<b>INVENTORY</b>	
WIP	3,08,45,720.00
<b>TOTAL</b>	<b>3,08,45,720.00</b>

SCHEDULE : 8

SUNDRY DEBTORS	
PARTICULARS	AMOUNT
<b>SUNDRY DEBTORS</b>	
BABA MARVAL	9,00,000.00
JSW CEMENT LIMITED	4,046.00
MAHESH MISHRA	2,39,000.00
SPARX ELEVATORS	4,17,400.00
SUSHIL SANTARY EMPORIUM	24,768.00
SWAMI TRADERS	16,137.00
<b>TOTAL</b>	<b>16,01,351.00</b>

SCHEDULE : 9

OTHER CURRENT ASSETS	
PARTICULARS	AMOUNT
<b>OTHER CURRENT ASSETS</b>	
C G S T	13,827.94
DUTIES & TAXES	5,81,410.18
G S T	53,571.00
INCOME TAX ADV TAX	1,00,000.00
<b>TOTAL</b>	<b>7,48,809.12</b>

SCHEDULE : 10

LOANS AND ADVANCES (ASSETS)	
PARTICULARS	AMOUNT
<b>LOANS AND ADVANCES (ASSETS)</b>	
ARCHNA SAH	5,00,000.00
LOAN FROM PREETA TIWARI	14,20,000.00
RAHUL TIBREWAL	8,00,000.00
RANJIT KR BURNWAL	3,00,000.00
SANJAY KR SINHA	2,50,030.00
SHUBHAM ENTERPRISES ( ANAND )	24,15,000.00
<b>TOTAL</b>	<b>56,85,030.00</b>



BAIDYANATH V CONSTRUCTION  
 PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND-814112

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED ON 31ST MARCH, 2020

SCHEDULE : 11

SALES A/C		
PARTICULARS		AMOUNT
<b>SALES A/C</b>		
SALES		53,95,000.00
<b>TOTAL</b>		<b>53,95,000.00</b>

SCHEDULE : 12

OPENING STOCK		
PARTICULARS		AMOUNT
<b>OPENING STOCK</b>		
WIP		2,94,68,467.00
<b>TOTAL</b>		<b>2,94,68,467.00</b>

SCHEDULE : 13

PURCHASE A/C		
PARTICULARS		AMOUNT
<b>PURCHASE A/C</b>		
FURNITURE FITTINGS		3,88,981.00
PURCHASE		35,87,819.34
SAND PURCHASE		2,21,600.00
<b>TOTAL</b>		<b>41,98,400.34</b>

SCHEDULE : 14

DIRECT EXPENSES		
PARTICULARS		AMOUNT
<b>DIRECT EXPENSES</b>		
CONTRACTOR EXPENSES		7,11,785.00
FRIEHT		40,090.00
LABOUR PAYMENT		5,04,790.00
POWER & FUEL		2,55,465.00
<b>TOTAL</b>		<b>15,12,130.00</b>



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year  
2020-21**

PAN	AALFB2261R		
Name	BAIDYANATH V CONSTRUCTION		
Address	NA, , PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR, JHARKHAND, 814112		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	239799721040221

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		283340
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	283340
	Net tax payable	4	88402
	Interest and Fee Payable	5	4455
	Total tax, interest and Fee payable	6	92857
	Taxes Paid	7	100110
	(+)Tax Payable /(-)Refundable (6-7)	8	-7250
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 04-02-2021 14:05:57 from IP address 49.37.85.15 and verified by  
PREETA TIWARY

having PAN AGTPT8162D on 04-02-2021 14:05:57 from IP address 49.37.85.15 using

Digital Signature Certificate (DSC).

DSC details: 6007027385534137063C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority,CN=IDSign sub CA for Consumers 2014

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**NAME OF ASSESSEE** : BAIDYANATH V CONSTRUCTION  
**PAN** : AALFB2261R  
**OFFICE ADDRESS** : NA, PARMESHWAR DAYAL ROAD, BARMASIA, DEOGHAR,  
 JHARKHAND-814112  
**STATUS** : FIRM **ASSESSMENT YEAR** : 2020 - 2021  
**WARD NO** : DEOGHAR 3((1)) **FINANCIAL YEAR** : 2019 - 2020  
**D.O.I.** : 10/02/2011  
**EMAIL ADDRESS** : deoghar123@gmail.com  
**NAME OF BANK** : INDIAN BANK  
**MICR CODE** : 814019002  
**IFS CODE** : IDIB000D053  
**ADDRESS** : DEOGARH  
**ACCOUNT NO.** : 0000949539986  
**RETURN** : ORIGINAL (FILING DATE : 04/02/2021 & NO. : 239799721040221)

**COMPUTATION OF TOTAL INCOME**

<b><u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u></b>	283337
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	283337
ADD : DEPRECIATION DISALLOWED	83050
	<u>366387</u>
LESS : ALLOWED DEPRECIATION	-83050
	<u>283337</u>
<b>GROSS TOTAL INCOME</b>	<u>283337</u>
<b>TOTAL INCOME</b>	<u>283337</u>
TOTAL INCOME ROUNDED OFF U/S 288A	283340

**COMPUTATION OF TAX ON TOTAL INCOME**

TAX ON RS. 283340 @ 30%	85002
	<u>85002</u>
ADD: HEALTH AND EDUCATION CESS @ 4%	3400
	<u>88402</u>
<b><u>LESS TAX DEDUCTED AT SOURCE</u></b>	
SECTION 194C: CONTRACTORS AND SUB- CONTRACTORS	110
	<u>110</u>
	88292
<b><u>LESS ADVANCE TAX</u></b>	
0014431 - 03069 - 31-03-2020	100000
	<u>100000</u>
	-11708
<b><u>ADD INTEREST PAYABLE</u></b>	
INTEREST U/S 234C	4455
	<u>4455</u>
	-7253
<b>REFUNDABLE</b>	(7253)
TAX ROUNDED OFF U/S 288B	<u>(7250)</u>