

NAME OF ASSESSEE : MGR CONSTECH PRIVATE LIMITED
PAN : AAMCM2454R
OFFICE ADDRESS : VILL.- CHAINPUR, P.O.-MITANCHAK, PS.- GOPALPUR, Dhelwan B.O,
Sampatchak, BIHAR-800020
STATUS : PUB NOT INT ASSESSMENT YEAR : 2023 - 2024
WARD NO : ITO WARD 1(1),PATNA FINANCIAL YEAR : 2022 - 2023
D.O.I. : 22/11/2018
EMAIL ADDRESS : constechmgr@gmail.com
NAME OF BANK : ICICI BANK LIMITED
IFSC CODE : ICIC0003342
ADDRESS : BYPASS ROAD PATNA
ACCOUNT NO. : 334205000503
RETURN : ORIGINAL
IMPORT DATE : AIS : 17-10-2023 01:29 PM TIS : 17-10-2023 01:29 PM
26AS : 17-10-2023 01:29 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 2225544

| | | |
|--|----------------|-----------------|
| PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT | 2107880 | |
| ADD : DEPRECIATION DISALLOWED | 1404100 | |
| | <u>3511980</u> | |
| LESS : | | |
| INTEREST INCOME RECEIVED | 33050 | |
| MISSCELLENEOUS INCOME | 12183 | |
| ALLOWED DEPRECIATION | <u>1241203</u> | <u>-1286436</u> |
| | | <u>2225544</u> |

| | | |
|---|--------------|--------------|
| <u>INCOME FROM OTHER SOURCES</u> | | 60957 |
| INDIAN BANK (AAACI1607G.AB200) | 13390 | |
| ICICI BANK LIMITED (AAACI1195H.AB286) | 2334 | |
| INCOME FROM IT REFUND | 33050 | |
| MISC INCOME | <u>12183</u> | |
| TOTAL | | <u>60957</u> |

| | | |
|---|--|---------------|
| <u>BROUGHT FORWARD LOSSES SET-OFF</u> | | |
| BUSINESS LOSSES FOR THE A.Y. 2020-21 | | -481082 |
| BUSINESS LOSSES FOR THE A.Y. 2021-22 | | -1184277 |
| <u>UNABSORBED DEPRECIATION FOR THE A.Y. 2020-21</u> | | |
| FROM : | | |
| BUSINESS INCOME | | <u>-9660</u> |
| GROSS TOTAL INCOME | | <u>611482</u> |
| TOTAL INCOME | | 611482 |
| TOTAL INCOME ROUNDED OFF U/S 288A | | 611480 |

COMPUTATION OF TAX ON TOTAL INCOME

| | |
|-------------------------------------|---------------|
| TAX ON RS. 611480 @ 25% | <u>152870</u> |
| | 152870 |
| ADD: HEALTH AND EDUCATION CESS @ 4% | <u>6115</u> |
| TAX AS PER NORMAL PROVISIONS | <u>158985</u> |

CALCULATION OF BOOK PROFIT U/S 115JB

| | |
|--|---------|
| NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT | 1517480 |
| ADD: | |
| Provision for Current Tax | 590400 |

| | | |
|---|----------------|---------------|
| Depreciation debited to Profit and Loss Account | 1404100 | |
| | <u>3511980</u> | |
| DEDUCT: | | |
| Depreciation debited to Profit and Loss Account | -1404100 | |
| Loss brought forward and Unabsorbed Depreciation which ever is less | -63280 | |
| | <u>2044600</u> | |
| TAX @ 15% ON BOOK PROFIT OF RS. 2044600 U/S 115JB | 306690 | |
| ADD: HEALTH AND EDUCATION CESS @ 4% | 12268 | |
| | <u>318958</u> | |
| HIGHER OF (158985 OR 318958) | | 318958 |
| MAT CREDIT C/F [318958-158985] | <u>159973</u> | |
| | | |
| <u>ADD INTEREST PAYABLE</u> | | <u>318958</u> |
| INTEREST U/S 234B | 26975 | |
| INTEREST U/S 234C | 22244 | 49219 |
| | | <u>368177</u> |
| TAX PAYABLE | | 368177 |
| TAX ROUNDED OFF U/S 288B | | <u>368177</u> |

ADVANCE TAX INSTALLMENTS

| Installment | Due Date | Due Installment | | Minimum Advance Tax to be Paid to avoid Interest u/s 234C | | Advance Tax Paid | | | Interest U/s 234C Payable on | Interest U/s 234C |
|-------------|------------|-----------------|--------|---|--------|------------------|--------|--------------|------------------------------|-------------------|
| | | % | Amount | % | Amount | Date | Amount | Gross Amount | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10)=(4-9) | (11) |
| Ist | 15-06-2022 | 15% | 36382 | 12% | 29106 | - | 0 | 0 | 36382 | 1089 |
| IInd | 15-09-2022 | 45% | 109147 | 36% | 87317 | - | 0 | 0 | 109147 | 3273 |
| IIIrd | 15-12-2022 | 75% | 181911 | 75% | 181911 | - | 0 | 0 | 181911 | 5457 |
| IVth | 15-03-2023 | 100% | 242548 | 100% | 242548 | - | 0 | 0 | 242548 | 2425 |

Information regarding Turnover/Gross Receipt Reported for GST

| | |
|--|-----------------|
| GSTR No. | 10AAMCM2454R1Z4 |
| Amount of turnover/Gross receipt as per the GST return filed | 37779071 |

FIXED ASSETS

| Block | Rate | WDV as on 01/04/2022 | Addition | | Deduction | Total | Depreciation for the Year | WDV as on 31/03/2023 |
|---------------------|--------|----------------------|---------------------|---------------------|-------------|-----------------------|---------------------------|-----------------------|
| | | | More than 180 Days | Less than 180 Days | | | | |
| | | | Rs. | Rs. | | | | |
| MACHINERY AND PLANT | 15.00% | 0.00 | 42,85,636.00 | 79,78,105.00 | 0.00 | 1,22,63,741.00 | 12,41,203.00 | 1,10,22,538.00 |
| Total | | 0.00 | 42,85,636.00 | 79,78,105.00 | 0.00 | 1,22,63,741.00 | 12,41,203.00 | 1,10,22,538.00 |

LOSSES TABLE

| A.Y. | HEAD | LOSSES | | |
|---------|-------------------------|-----------------|---------|-----------------|
| | | BROUGHT FORWARD | SET-OFF | CARRIED FORWARD |
| 2020-21 | Ordinary Business | 481082 | 481082 | - |
| 2020-21 | Unabsorbed Depreciation | 9660 | 9660 | - |
| 2021-22 | Ordinary Business | 1184277 | 1184277 | - |

Tax Credit for MAT Paid under section 115JB against Tax Liability

| A.Y. | Normal Tax Liability | Tax Liability u/s 115JB | Tax Payable by the Assessee | Additional Tax Liability | Extra FTC Utilised for MAT Provision | Credit u/s 115JAA Utilised | Credit Lapsed | Credit Available for Carry Forward |
|---------|----------------------|-------------------------|-----------------------------|--------------------------|--------------------------------------|----------------------------|---------------|------------------------------------|
| 2023-24 | 158985 | 318958 | 318958 | 159973 | - | - | - | 159973 |

As per Form 26AS [File Creation Date: 17-10-2023] last imported on 17-10-2023 01:29 PM

Details of Tax Deducted at Source on Income other than Salary

| Sl. No. | Tax Deduction Account Number (TAN) of the Deductor | Unique TDS Certificate No. | Name of the Deductor | Amount paid /credited | Date of Payment /Credit | Total tax deducted | Amount claimed for this year | Head of Income | B/F C/F |
|------------------------------|--|----------------------------|----------------------|-----------------------|-------------------------|--------------------|------------------------------|----------------|---------|
| 194A : Other Interest | | | | | | | | | |
| 1. | CHEI10070E | | INDIAN BANK-PATNA | 4698 | 31/03/2023 | Nil | Nil | OS | |
| 2. | CHEI10070E | | INDIAN BANK-PATNA | 8692 | 31/03/2023 | Nil | Nil | OS | |
| Grand Total | | | | 13390 | | Nil | Nil | | |

Details of Tax Collected at Source on Income

| Sl. No. | Tax Deduction and Tax Collection Account Number of the Collector | Name of the Collector | Amount received /debited | Date of receipt /debit | Total tax deducted | Amount claimed for this year |
|--|--|-----------------------|--------------------------|------------------------|--------------------|------------------------------|
| 206CL : Collection at source on sale of Motor vehicle | | | | | | |
| 1. | CALL00555C | LEXUS MOTORS LIMITED | 7641000 | 28/03/2023 | 76410 | 76410 |
| Grand Total | | | 7641000 | | 76410 | 76410 |

Details of Taxpayer Information Summary

| S. N. | Information Category (1) | Income Head (2) | Section (3) | Processed Value (4) | Derived Value (5) | As per Computation/ ITR (6) | Difference (7)=(5)-(6) | As per 26AS (8) | Difference (9)=(8)-(6) |
|-------|-----------------------------|--------------------|----------------|------------------------|----------------------|-----------------------------------|---------------------------|--------------------|---------------------------|
| 1 | Interest from deposit | Other Source | 194A | 15724.00 | 15724.00 | 15724.00 | Nil | 13390.00 | -2334.00 |
| 2 | GST turnover | Profit & Loss A/c | | 37779071.00 | 37779071.00 | 37779071.00 | Nil | 0.00 | -37779071.00 |
| 3 | GST purchases | Profit & Loss A/c | | 22359261.00 | 22359261.00 | 29232901.00 | -6873640.00 | | |
| 4 | Purchase of vehicle | | | 7641000.00 | 7641000.00 | | | | |