

# 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**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name RAJESH KUMAR SHARMA			PAN AKXPS8810R	
Flat/Door/Block No NA	Name Of Premises/Building/Village CHANDNI CHOWK		Form Number. ITR-3	Status Individual
Road/Street/Post Office SHANKARPUR	Area/Locality PARSUDIH			
Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/ZipCode 831002	Filed u/s 139(1)-On or before due date	
Assessing Officer Details (Ward/Circle) ITO WARD 2(4), JAMSHEDPUR				
e-filing Acknowledgement Number 226259071281019				

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	1575941
2	Total Deductions under Chapter-VI-A	2	160000
3	Total Income	3	1415940
3a	Deemed Total Income under AMT/MAT	3a	1415940
3b	Current Year loss, if any	3b	0
4	Net tax payable	4	246773
5	Interest and Fee Payable	5	3636
6	Total tax, interest and Fee payable	6	250409
7	Taxes Paid	a Advance Tax	7a 0
		b TDS	7b 218786
		c TCS	7c 0
		d Self Assessment Tax	7d 31623
		e Total Taxes Paid (7a+7b+7c +7d)	7e 250409
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	0
10	Exempt Income	Agriculture	10
		Others	

Income Tax Return submitted electronically on 28-10-2019 14:51:26 from IP address 103.53.80.233 and verified by

RAJESH KUMAR SHARMA having PAN AKXPS8810R on 28-10-2019 14:51:26 from IP address

103.53.80.233 using Digital Signature Certificate (DSC)

DSC details: 1401899960CN=(n)Code Solutions CA 2014.2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

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



## 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

We 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 RAJESH KUMAR SHARMA CHANDANI CHOWAK, SHANKAR PARSUDIH, JAMSHEDPUR, JHARKHAND, 831002 AKXPS8810R.

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 CHANDINI CHOWK, SHANKARPUR, PARSUDIH, Jamshedpur, Jharkhand, and its branches.

We report the following observations/comments/discrepancies/inconsistencies, if any:

**NO OBSERVATION**

(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, 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.

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

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
1	Others.	For Cash Payments above Rs. 10,000/- for section 40A(3) and Acceptance or repayments of loans or deposit it is not possible for us to verify whether the transaction in excess of limits as prescribed have been made otherwise than by an account payee cheque or bank draft. It is not possible for us to verify, as the necessary evidence is not in the possession of the assessee.
2	Others.	Acceptance or repayments of loans or deposit it is not possible for us to verify whether the transaction in excess of limits as prescribed have been made otherwise than by an account payee cheque or bank draft. It is not possible for us to verify, as the necessary evidence is not in the possession of the assessee.
3	Others.	Due to Nature of Business, Quantitative Details can not maintained
4	Others.	The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of 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.
5	Others.	The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
6	Others.	Our responsibility is to express an opinion on these financial statements based on my/our audit. We have conducted this 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.
7	Others.	An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected



d 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. 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.

8	Others.	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
9	Others.	We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed here with in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

Place Jamshedpur  
Date 30/03/2019

Name NARENDRA KUMAR JHA  
Membership Number 411625  
FRN (Firm Registration Number) 016078C  
Address 11/326, KASHIDIH, SAKCHI, JAMSHEDPUR, JHARKHAND, 831001





## 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		RAJESH KUMAR SHARMA		
2	Address		CHANDANI CHOWAK, SHANKARPUR, JAMSHEDPUR, JHARKHAND, 831002		
3	Permanent Account Number (PAN)		AKXPS8810R		
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	20AKXPS8810R2Z5		
	2	Goods and Services Tax WEST BENGAL	19AKXPS8810R1ZP		
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				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD			
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 (%)	
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.				
	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
	OTHER SERVICES		Other services n.e.c.		21008
10 b	If there is any change in the nature of business or profession, the particulars of such change				
	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed				
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
	CASH BOOK	CHANDI CHOWK	PARSUDIH	JAMSHEDPUR	JHARKH AND 831002
	BANK BOOK	CHANDI CHOWK	PARSUDIH	JAMSHEDPUR	JHARKH AND 831002
	SALES RESGITER	CHANDI CHOWK	PARSUDIH	JAMSHEDPUR	JHARKH AND 831002
	JOURNAL	CHANDI CHOWK	PARSUDIH	JAMSHEDPUR	JHARKH AND 831002
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	SERVICE REGISTER				
	JOURNALS				
	LEDGERS				
	BANK BOOK				
	CASH BOOK				
	OTHER DOCUMENTS				



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		
ICDS I - Accounting Policies							As per Significant Accounting Policies annexed to the Financial Statements for the year ended		
ICDS II - Valuation of Inventories							As per Significant Accounting Policies annexed to the Financial Statements for the year ended		
ICDS IV - Revenue Recognition							As per Significant Accounting Policies annexed to the Financial Statements for the year ended		
ICDS V - Tangible Fixed Assets							As per Significant Accounting Policies annexed to the Financial Statements for the year ended		
ICDS VII - Governments Grants							Not Applicable		
ICDS IX - Borrowing Costs							As per Significant Accounting Policies annexed to the Financial Statements for the year ended		
ICDS X - Provisions, Contingent Liabilities and Contingent Assets							As per Significant Accounting Policies annexed to the Financial Statements for the year ended		
14 a	Method of valuation of closing stock employed in the previous year.						At Cost		
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	(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									
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									
16 d	Any other item of income								
Description							Amount		
Nil									
16 e	Capital receipt, if any								
Description							Amount		
Nil									
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:-								
		Opening WDV (A)	Additions			Deductions (C)			



Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Furnitures & Fittings @ 10%	10%	5308	0	0	0	0	531	4777
Plant & Machinery @ 15%	15%	446039	0	0	0	0	66906	379133
Plant & Machinery @ 40%	40%	14700	0	0	0	0	5880	8820

\* 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

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

(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		
(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)										
(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			
(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					
(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)										
(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.						
(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.						
(i) Amount inadmissible under the proviso to section 36(1)(iii)										
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									
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 Payment Made (Amount) transaction							
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
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 (i)A 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
provident,superannuation,gratuity,other fund	ESIC	78662
provident,superannuation,gratuity,other fund	EPF	416043
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
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
Nil		
CIN of the company	No. of Shares Received	Amount of Fair Market value of the shares
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)(viib). 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
Nil		
Amount of Fair Market value of the shares		
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:		
SI 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:		
SI No.	Nature of Income	Amount
Nil		



0 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) **No**

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
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, 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
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.
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)	Amount of specified sum taken	Whether the specified sum was taken or accepted by	In case the specified sum was taken or accepted by cheque or bank



			with the assessee) of the person from whom specified sum is received	or accepted	cheque or bank draft or use of electronic clearing system through a bank account	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	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	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:—										
	<table border="1"> <thead> <tr> <th>S.No</th> <th>Name of the lender, or depositor or person from whom specified advance is received</th> <th>Address of the lender, or depositor or person from whom specified advance is received</th> <th>Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received</th> <th>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</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td>Nil</td> </tr> </tbody> </table>	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
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							

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:—										
	<table border="1"> <thead> <tr> <th>S.No</th> <th>Name of the lender, or depositor or person from whom specified advance is received</th> <th>Address of the lender, or depositor or person from whom specified advance is received</th> <th>Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received</th> <th>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</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td>Nil</td> </tr> </tbody> </table>	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
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.	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	No
	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						
	<table border="1"> <thead> <tr> <th>S.No</th> <th>Section</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>80C</td> <td>312716</td> </tr> </tbody> </table>	S.No	Section	Amount	I	80C	312716	
S.No	Section	Amount						
I	80C	312716						

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	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government
------	---	---------	-------------------	--	---	--	--	--	--	---



Nil	rate out of (7)	out of (6) and (8)
-----	-----------------	--------------------

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 **No**

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						

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**

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

37 Whether any cost audit was carried out **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 cost auditor



														rate out of (7)	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													No
		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		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													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 cost auditor													



58 Whether any audit was conducted under the Central Excise Act, 1944  
 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 No

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:

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		8490648			13054722	
b	Gross profit / Turnover	1925071	8490648	22.67%	0	13054722	0%
c	Net profit / Turnover	933562	8490648	11%	1011076	13054722	7.74%
d	Stock-in-Trade Turnover	640650	8490648	7.55%	699997	13054722	5.36%
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%

(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

Sl 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 transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.

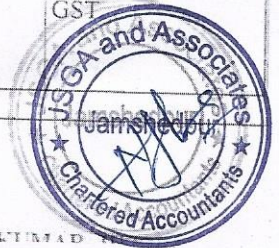
43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

Sl 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

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)

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



M/s. A. K. Enterprises

Place Jamshedpur

Name

NARENDR KUMAR

Proprietor



Date

30/03/2019

Membership Number

411625

FRN (Firm Registration Number)

016078C

Address

11/326, KASHIDIH, SAKCHI, JAMSHED  
PUR, JHARKHAND, 831001.

## Form Filing Details

Revision/Original	Original
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## 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%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0

## 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%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0



**RAJESH KUMAR SHARMA**  
PROP: M/S A K ENTERPRISES  
CHANDANI CHOWK, SHANKARPUR, PARSUDIH

**BALANCE SHEET AS ON 31ST MARCH 2019**

Liabilities	Amount	Assets	Amount
<b>Proprietor's Capital a/c</b> (Schedule - I)	5,677,974.17	<b>Fixed Assets</b> (Schedule - III)	392,730.00
<b>Current Liabilities and Provisions</b> (Schedule - II)	1,045,773.60	<b>Current Assets, Loan &amp; Advance</b>	
		Closing Stock	640,650.00
		Loans & Advances	5,150,000.00
		Deposit & Advance (Schedule -IV)	236,146.00
		Cash & Bank Balances (Schedule -V)	304,221.77
	<b><u>6,723,747.77</u></b>		<b><u>6,723,747.77</u></b>

For JSGA AND ASSOCIATES  
Chartered Accountants  
F. R. NO.- 016078C



*(Signature)*  
**(CA. Narendra Kumar Jha)**

Partner

M. NO. - 411625

UDIN: - 19411625AAAABC7738

Date: 28/08/2018

Place : Jamshedpur

*(Signature)*  
**M/s. A. K. Enterprises.**  
**Proprietor.**



**RAJESH KUMAR SHARMA**

PROP: M/S A K ENTERPRISES

CHANDANI CHOWK, SHANKARPUR, PARSUDIH

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

<b>Particulars</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
Opening Sck	699,997.00	Contract Jobs/Turnover	8,490,648.01
Purchase	397,538.11	Closing Stock	640,650.00
Wages	6,108,691.00		
Staff Salary	370,500.00		
Bank Charges	4,388.00		
Licence Fees	3,458.00		
Site Expenses	107,400.00		
Tender Document Fees	5,000.00		
Printing & Stationary	16,125.00		
Office Expenses	22,837.80		
Travelling & Conveyance Expenses	58,707.00		
Labour Cess	52,023.00		
C.Cess & Other deduction	126,871.00		
Vehicle Running Expenses	55,672.00		
Postage & Courier Charges	5,010.00		
Misc. Office Expenses	16,351.28		
Accounting Charges	20,000.00		
Audit Fees	15,000.00		
Consultancy Fees	30,000.00		
Repair & Maintainance	8,850.00		
Depreciation	73,317.00		
Net Profit	933,561.82		
	<b>1,925,071.90</b>		<b>9,131,298.01</b>

**NOTES OF ACCOUNT AS PER SCHEDULE - VII**

**For JSGA AND ASSOCIATES**

Chartered Accountants

F. R. NO.- 016078C



**(CA. Narendra Kumar Jha)**

Partner

M. NO. - 411625

UDIN: - 19411625AAAABC7738

Date: 28/08/2018

Place : Jamshedpur

M/s. A. K. Enterprises

*Rajesh Kumar Sharma*  
Proprietor.



**RAJESH KUMAR SHARMA**  
**PROP: M/S A K ENTERPRISES**  
**CHANDANI CHOWK, SHANKARPUR, PARSUDIH**

**Schedule - I : Proprietor's Capital A/c.**

Opening Balances	5,486,851.34
Addition	950,558.01
Add : Profit for the year	933,561.82
	<b>7,370,971.17</b>
Less: Drawings	1,692,997.00
	<b>5,677,974.17</b>

**Schedule - II : Current Liabilities & Provison**

Duties & Taxes	(98,945.40)
Site Exps. Payable	304,965.00
Sundry Creditors For Others	442,693.00
Wages & Salary Payable	397,061.00
	<b>1,045,773.60</b>

**Schedule - IV : Deposits & Advances**

Security Deposit	60,020.00
TDS (A.Y. 2019-20)	170,423.00
WBST	504.00
WCT	5,199.00
	<b>236,146.00</b>

**Schedule - V : Cash & Bank Balances**

Cash in Hand	49,675.00
Balance with Canara Bank	254,546.77
	<b>304,221.77</b>



M/s. A. K. Enterprises

Proprietor.



**RAJESH KUMAR SHARMA**

PROP: M/S A K ENTERPRISES

CHANDANI CHOWK, SHANKARPUR, PARSUDIHI

**Schedule IV :- Particulars of depreciation allowable as per the Income Tax Act, 1961**

PARTICULARS	Rate	WDV AS ON 01.04.18	ADDITION UPTO SEPT AFTER SEPT.	DELETION	TOTAL	DEPRECIATION	WDV AS ON 31.03.19
Auto Rickshaw (Piaggio)	15%	48,407.00	-	-	48,407.00	7,261.00	41,146.00
Electrical Fittings	15%	4,720.00	-	-	4,720.00	708.00	4,012.00
Furniture & Fixture	10%	5,308.00	-	-	5,308.00	531.00	4,777.00
Computer & Laptop	40%	14,700.00	-	-	14,700.00	5,880.00	8,820.00
Machinery & Tools	15%	76,166.00	-	-	76,166.00	11,425.00	64,741.00
Motor Car (Scorpio)	15%	316,746.00	-	-	316,746.00	47,512.00	269,234.00
		<b>466,047.00</b>	-	-	<b>466,047.00</b>	<b>73,317.00</b>	<b>392,730.00</b>



M/s. A. K. Enterprises.

*Ra*  
Proprietor.