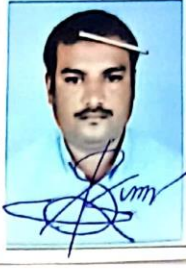


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**Tax Audit Report**  
**Audit Clause 44AB(a): Business Turnover exceeds 1 Crore**

Financial Year : 2020-2021  
Assessment Year : 2021-2022  
Date of Audit Report : 07/01/2022



KUMAR VIKASH & COMPANY  
VIKASH KUMAR  
Chartered Accountants

**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 the rule 6G**


1. We have examined the balance sheet as on 31 March 2021, and the profit and loss account for the period beginning from 01 April 2020 to ending on 31 March 2021, attached herewith, of SUNIL KUMAR, HOUSE NO-102, RADHA KUNJ APPARTMENT, LAKE AVENUE ROAD, NEAR RELIANCE MART KANKA ROAD, RANCHI, JHARKHAND-834008, PAN - AHUPK9436H
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 HOUSE NO-102, RADHA KUNJ APPARTMENT, LAKE AVENUE ROAD, NEAR RELIANCE MART KANKA ROAD, RANCHI, JHARKHAND-834008 and NIL 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 purpose 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 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 31 March 2021 ;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 are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
1	Records produced for verification of payments through account payee cheque were not sufficient	Hence our comment upon clause 21(d)(A) & 21(d)(B) of annexed form 3CD is subject to this qualification and based on proprietor's certification.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Hence our comment upon clause 22 of annexed form 3CD is subject to this qualification and based on proprietor's certification.
3	Others	M/s Universal Developers being the proprietorship concern of the assessee. Our report in prescribed forms is based on the information related to the said firm of the assessee. Debtors Creditors, Fixed assets, closing stock have been incorporated in the financial statements, as certified by the management, hence subject to confirmation.

Place : RANCHI  
Date : 07/01/2022

For **KUMAR VIKASH & COMPANY**  
(Chartered Accountants)  
Reg No. :0021192C



  
**CA VIKASH KUMAR**  
(Proprietor)  
Membership No. : 423928  
PAN : AYUPK2952P  
UDIN : 22423928AAAAAW7494



**FORM NO. 3CD**

[See rule 6G (2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A			
1	Name of the assessee		
2	Address		
3	Permanent Account Number (PAN)		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same		
	S.No.	Nature of Registration	Registration Number
	1	Goods and Service Tax	20AHUPK9436H2Z0
5	Status		
6	Previous year from		
7	Assessment Year		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?		

PART-B						
9a	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?					
	S.No.	Name	Profit Sharing Ratio(%)			
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of 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
10a	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)					
	S.No.	Sector	Sub Sector	Code		
	1	CONSTRUCTION	Building of complete constructions or parts civil contractors	06002		
10b	If there is any change in the nature of business or profession, the particulars of such change.					
	S.No.	Business	Sector	Sub Sector	Code	
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.					
	Books Prescribed					No
11b	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.)					
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State	Pin Code
	CASH BOOK, LEDGER BOOK, JOURNAL BOOK	02, RADHA KUNJ APARTMENT, LAKE AVENUE ROAD	KANKE ROAD	RANCHI	Jharkhand	834008
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					No
	CASH BOOK, LEDGER BOOK, JOURNAL BOOK					No
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.)					
	S.No.	Section	Amount			
13a	Method of accounting employed in the previous year.					
						Mercantile system
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					
						No
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	S.No.	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)		
13d	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
13e	If answer to (d) above is in the Affirmative give details of such adjustments:					
	S.No.	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)	
13f	Disclosure as per ICDS					




S.No	ICDS	Disclosure													
1	ICDS I - Accounting Policies	The assessee is following mercantile system of accounting.													
2	ICDS II - Valuation of Inventories	Inventory is valued at Cost and NRV whichever is lower, Closing stock is valued at Rs. 38,74,660.00													
3	ICDS III - Construction Contracts	The amount of contract revenue recognized as revenue, amount of contract cost incurred and profit recognized in the reporting period. The method used to determine the stage of completion of contracts.													
4	ICDS IV - Revenue Recognition	An amount of Rs. 2,26,98,101.00 has taken as Sales Revenue due to Construction Work.													
5	ICDS V - Tangible Fixed Assets	Fixed Assets is valued on WDV basis, Depreciation is charged as per Income Tax Act.													
6	ICDS VII - Government Grants	Not Applicable													
7	ICDS IX - Borrowing Costs	No borrowing cost has been capitalized during the year													
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Not Applicable													
14a	Method of valuation of closing stock employed in the previous year. <span style="float:right">3-Lower of Cost or Market rate</span>														
14b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. <span style="float:right">No</span>														
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)											
15	Give the following particulars of the capital assets converted into stock in trade -														
	S.No	(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										
16	Amounts not credited to the profit and loss account, being:-														
16a	The items falling within the scope section 28														
	S.No	Description	Amount												
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;														
	S.No	Description	Amount												
16c	Escalation claims accepted during the previous year														
	S.No	Description	Amount												
16d	Any other item of income														
	S.No	Description	Amount												
16e	Capital receipt, if any.														
	S.No	Description	Amount												
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:														
	S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Consideration received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or fourth proviso to clause(x) of sub-section(2) of section 56 applicable ?					
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 following form :-														
	Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/115BAD	Adjusted WDV	Purchase Value	MOD	VAT	Change in Rate of Exchange	Subsidy/Grant	Total of Purchases	Deductions	Depreciation Allowable	Written Down Value at the end of the year
	Furniture and fittings 10%	10	0	0	0	0	63000	0	0	0	0	63000	0	3150	59850.00
	*For Addition and Deduction Details refer Addition and Deduction Details 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 or Income-tax Rules, 1962 or any other guidelines											
20a	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)]														
	S.No	Description	Amount												
20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):														
	S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date									
21a	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													Amount in Rs.	
	S.No	Particulars													
	Personal Expenditure													Amount in Rs.	
	S.No	Particulars													
	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party													Amount in Rs.	
	S.No	Particulars													
	Expenditure incurred at clubs being entrance fees and subscriptions													Amount in Rs.	
	S.No	Particulars													

*[Handwritten Signature]*



Expenditure incurred at clubs being cost for club services and facilities used		Amount in Rs.
S.No	Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being in force		Amount in Rs.
S.No	Particulars	
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
S.No	Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
S.No	Particulars	

21b 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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	
(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)										
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted

(ii) As payment referred to in sub-clause(ii)

(A) Details of payment on which tax is not deducted

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code
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(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.

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited
(iii) Fringe benefit tax under sub-clause (ic)											
(iv) Wealth tax under sub-clause (iia)											
(v) Royalty, license fee, service fee etc. under sub-clause (iib)											
(vi) Salary payable outside India/to a non-resident without TDS etc. under sub clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code			
(vii) Payment to PF/Other fund etc. under sub-clause (iv)											
(viii) Tax paid by employer for perquisites under sub-clause (v)											

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks
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21d 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:

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee	Yes
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(B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee	Yes
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21e Provision for payment of gratuity not allowable under section 40A(7)

21f Any sum paid by the assessee as an employer not allowable under section 40A(9)

21g Particulars of any liability of a contingent nature

S.No	Nature of Liability	Amount in Rs.
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21h 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.

S.No	Nature of Liability	Amount in Rs.
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21i Amounts inadmissible under the proviso to section 36(1)(iii).

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprise



Development Act, 2006												
Particulars of payments made to persons specified under section 40A(2)(b)												
S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made							
24 Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.												
S.No	Section	Description	Amount									
25 Any amount of profit chargeable to tax under section 41 and computation thereof.												
S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any							
26 (i)* In respect of any sum referred to in clause (a), (b), (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												
S.No	Section	Nature of Liability	Amount									
26(i)A(b) No Paid during the previous year												
S.No	Section	Nature of Liability	Amount									
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)												
S.No	Section	Nature of Liability	Amount									
26(i)B(b) Not paid on or before the aforesaid date												
S.No	Section	Nature of Liability	Amount									
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) No												
27a Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts. No												
CENVAT												
Opening Balance												
CENAVT Availed												
CENVAT Utilized												
Closing/Outstanding Balance												
27b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-												
S.No	Type	Particulars	Amount	Prior period to which it Relates								
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)(viii), if yes, please furnish the details of the same No												
S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of 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)(vii), if yes, please furnish the details of the same. No												
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares							
29A (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 No												
S.No	Nature of Income	Amount										
29B (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 No												
S.No	Nature of Income	Amount										
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] No												
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment



30A	(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
	S.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 in DD/MM/YYYY format

30B	(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
	S.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 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	Assessment Year
							Amount

30c	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, 2022)						NIL
	S.No	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				

31a	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	PAN of the Lender or Depositor	Aadhaar Number of the Lender or 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 Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

31b	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 Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft		

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST							
	S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
	S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)	



31(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST							
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST					
SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

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								
31c Particulars of each repayment of loan or deposit 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	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
31d 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 Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
31e 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 Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft			
Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)								
32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.								
S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	All Losses/ Allowances not allowed u/s 115BAA/115BAC/115BAD	Withdrawal of additional depreciation due to opting sec 115BAC/115BAD	Amount as assessed	Order Under section and Date of order	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
32b 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. <span style="float: right;">NA</span>								
32c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same. <span style="float: right;">No</span>								
If Yes, Please furnish the details of the same								
32d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. <span style="float: right;">No</span>								
If Yes, Please furnish the details of the same								
32e 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. <span style="float: right;">NA</span>								
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) <span style="float: right;">No</span>								
S.No	Section	Amount						
34a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB. <span style="float: right;">No</span>								





if yes please furnish:											
S.No	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)	
34b Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details									No		
S.No	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 transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.						
34c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish details									No		
S.No	TAN	Amount of interest under section 201(1A) / 206C(7) is payable			Amount			Dates of Payment			

35a 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				
35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products											
35bA 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 Goods	*Percentage of Yield	Shortage/excess, if any	
35bB 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			
35bC 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			

36A (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			No
S.No	Amount Received	Date of Receipt	

37 Whether any cost audit was carried out			NA		
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			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					
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.			NA		
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:					
No	Particulars	Previous Year		Preceding Previous Year	
a	Total turnover of the assessee	22701386		0	
b	Gross Profit/Turnover	1993298	22701386	8.78	0
c	Net Profit/Turnover	702584	22701386	3.09	0
d	Stock In Trade/Turnover	3874660	22701386	17.07	0
e	Material Consumed/Finished Goods Produced	0	0	0	0

(The details required to be furnished for principal items of goods traded of 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 along with details of relevant proceedings						
S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund)	Date of demand raised/refund	Amount	Remark



				received	received		
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
S.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	
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
S.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			
44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)						
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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	

Date : 07/01/2022  
Place : RANCHI

For KUMAR VIKASH & COMPANY  
(Chartered Accountants)  
Reg No. :0021192C



CA VIKASH KUMAR  
(Proprietor)  
Membership No : 423928  
PAN : AYUPK2952P  
UDIN : 22423928AAAAAW7494

Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy/Grant	
1	Furniture	12/03/2021	12/03/2021	63000.00	0	0	0	63000
	Total ( Furniture and fittings 10%)			63000	0	0	0	63000
	Total of Addition			63000	0	0	0	63000

Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount