

SUNIL KUMAR
Proprietor
PAN : AHUPK9436H

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

Financial Year : 2021-2022
Assessment Year : 2022-2023
Date of Audit Report : 19/09/2022



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 2022**, and the profit and loss account for the period beginning from **01 April 2021** to ending on **31 March 2022**, 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 2022** ;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 proprietors 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 proprietors 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.
4	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

Place : RANCHI
Date : 19/09/2022

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

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CA VIKASH KUMAR
(Proprietor)
Membership No. : 423928
PAN : AYUPK2952P
UDIN : 22423928ATCAEN9763

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FORM NO. 3CD

[See rule 6G (2)]

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

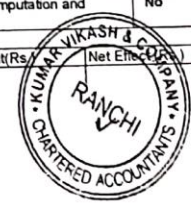
PART-A

1	Name of the assessee			SUNIL KUMAR
2	Address			HOUSE NO-102, RADHA KUNJ APARTMENT, LAKE AVENUE ROAD, NEAR RELIANCE MART KANKA ROAD, RANCHI, JHARKHAND-834008
3	Permanent Account Number (PAN)			AHUPK9436H
3a	Aadhaar No			523565577629
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			Yes
	S.No.	Nature of Registration	State	Registration Number
	1	Goods and Service Tax	JHARKHAND	20AHUPK9436H220
5	Status			Individual
6	Previous year from			01 April 2021 to 31 March 2022
7	Assessment Year			2022-2023
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			Clause 44AB(a)
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?			NO

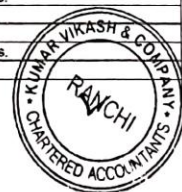
PART-B

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
					No
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				
	Books Prescribed				
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
	CASH BOOK, LEDGER BOOK, JOURNAL BOOK	02, RADHA KUNJ APARTMENT, LAKE AVENUE ROAD	KANKA ROAD	RANCHI	Jharkhand
					Pin Code
					834008
11c	List of books of account and nature of relevant documents examined.				
	Books Examined				
	CASH BOOK, LEDGER BOOK, JOURNAL BOOK				
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
	S.No.	Section	Amount		
13a	Method of accounting employed in the previous year.				
					Merchandise 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.)	

(Signature)



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. Nil.							
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. 2,47,11,700.00 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.						3-Lower of Cost or Market rate							
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:						No							
	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	Whether 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	Additions				Deductions	Depreciation Allowable	Written Down Value at the end of the year	
							Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/Grant				Total of Purchases
	Furniture and fittings 10%	10	59850	0	0	59850	7334	0	0	0	7334	0	6351.7	60832.30
	*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													
	S.No	Particulars						Amount in Rs.						
	Personal Expenditure													
	S.No	Particulars						Amount in Rs.						
	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party													
	S.No	Particulars						Amount in Rs.						
	Expenditure incurred at clubs being entrance fees and subscriptions													



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

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(ia)										
(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 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)											0
(iv) Wealth tax under sub-clause (ia)											0
(v) Royalty, license fee, service fee etc. under sub-clause (iib)											0
(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)											0
(viii) Tax paid by employer for perquisites under sub-clause (v)											0

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	

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:							Yes
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee	
(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
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee	

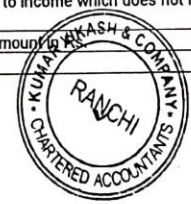
21e Provision for payment of gratuity not allowable under section 40A(7)

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		Amount in Rs.
S.No	Nature of Liability		

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.		Amount in Rs.
S.No	Nature of Liability		

21i Amounts inadmissible under the proviso to section 36(1)(iii).



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	Aadhaar							
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.						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		Nature of Liability	Amount									
26(i)(A)(b)	No Paid during the previous year		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)		Nature of Liability	Amount									
26(i)(B)(b)	Not paid on or before the aforesaid date		Nature of Liability	Amount									
27a	(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		
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.													
CENVAT				Amount	Treatment in Profit and Loss/Accounts								
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)(viii), 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	

[Handwritten Signature]



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	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	Amount of receipt (in Rs.)

[Handwritten Signature]



Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)											No
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, if yes please furnish:										No
	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 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										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	24711700	22701386
b		Gross Profit/Turnover	1938799	1993298
c		Net Profit/Turnover	1480475	702584
d		Stock In Trade/Turnover	0	3874666
e		Material Consumed/Finished Goods Produced	0	0
			24711700	22701386
			7.85	8.78
			5.99	3.09
			0	17.07

[Handwritten Signature]



(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
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 received)	Date of demand raised/refund received	Amount	Remark

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)							No
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 : 19/09/2022
Place : RANCHI

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



dk
CA VIKASH KUMAR
(Proprietor)
Membership No : 423928
PAN : AYUPK2952P
UDIN : 22423928ATCAEN9763

Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of				Total Amount
				Amount	MODVAT	Exchange Rate Change	Subsidy/Grant	
1	Purchase during the Year	23/12/2021	23/12/2021	7334.00	0	0	0	7334
	Total (Furniture and fittings 10%)			7334	0	0	0	7334
	Total of Addition			7334	0	0	0	7334

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

[Signature]