

LUCKY REALITY

PAN : AAFFL2870G

Tax Audit Report

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

Financial Year	:	2019-2020
Assessment Year	:	2020-2021
Date of Audit Report	:	15/01/2021



DSV AND COMPANY
CA SANTOSH KUMAR AGARWAL
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 2020**, and the profit and loss account for the period beginning from **01 April 2019** to ending on **31 March 2020**, attached herewith, of **LUCKY REALITY, 1ST FLOOR, NATIONAL TRADERS, JHARKHAND, KUTUCHERY ROAD, RANCHI, JHARKHAND-834001, PAN - AAFFL2870G**

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 **1ST FLOOR, NATIONAL TRADERS, JHARKHAND, KUTUCHERY ROAD, RANCHI, JHARKHAND-834001** 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 2020** ;and

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

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : ranchi
Date : 15/01/2021



For **DSV AND COMPANY**
(Chartered Accountants)

CA SANTOSH KUMAR AGARWAL
(Partner)

Membership No. : 402521
Firm PAN : AANFD6328H
UDIN : 21402521AAAAAR4568

Code :- 1

Name : M/s LUCKY REALITY
Address(O) : 1ST FLOOR, NATIONAL TRADERS, JHARKHAND, KUTUCHERY ROAD, RANCHI, JHARKHAND-834001

Permanent Account No : AAFFL2870G Date of Incorporation : 06/05/2014
Status : Partnership Firm Resident Status : Resident
Previous year : 2019-2020 Assessment Year : 2020-2021
Ward/Circle : Return : ORIGINAL
Nature of Business or Profession : OTHER CONSTRUCTION ACTIVITY N.E.C. - 06010

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income From Business or Profession	192807	192807
Income from Capital Gains	0	0
Gross Total Income		192807
Less : Deduction under Chapter VIA		0
Total Income		192807
Rounding off u/s 288A		192810
Income Taxable at Normal Rate		192810
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates	57843	
Total Tax		57843
Add : Health and Education Cess		2314
Total		60157
Less : TDS/TCS		16204
Assessed Tax		43953
Add : Interest		6602
u/s 234B	4390	
4390[10M]		
u/s 234C	2212	
(195+591+987+439)		
Less : Tax Deposited u/s 140A		50560
Amount Payable		-5
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

		192807
BUS-1		
Net Profit As Per P&L A/c	107017	
Add: Items Inadmissible/for Separate Consideration	624415	
Depreciation Separately Considered	24415	
Remuneration Paid to Partners as per P & L in Term of Partnership deeds	600000	
Interest Paid to Partners as per P & L in Term of Partnership deeds	0	
Sub Total	731432	
Less: Items Admissible/for Separate Consideration	24415	
Depreciation Allowed as Per IT Act	24415	

ZenIT - A KDK Software Product

Income From BUS-1		707017	
Total		707017	
Less: Allowable Intt. u/s 40b		0	
Balance		707017	
Book Profit For Allowable Remuneration	707017		
(After notional set off of unabsorbed depreciation of Rs. 0)			
Remuneration Calculation		514210	
90 % of First 300000	270000		
60 % of Remaining	244210		
Max Remuneration Allowable	514210		
Total Income From Business & Profession		192807	192807
Total of Business & Profession			192807

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
IDBI BANK LIMITED	MUMI04922B	194A	OS-Income From Other Source	162043	16204
Total				162043	16204

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-FOCAL POINT BRANCH	0004329	15/02/2021	03256	50560

Partner's Allowable Remuneration & Interest

Name of Partner	Profit Ratio	Interest	Remu.	Share Profit
SANTOSH SABOO	45	0	257105	31508
BISHWANATH SABOO	10	0	0	7002
SHWETA SABOO	45	0	257105	31508
Total		0	514210	70018

LUCKY REALITY

Client Code:600
Assessment Year:2020-2021

Return Filing Due Date : 31/10/2020
Due Date Extended upto : 15/02/2021
Interest Calculated Upto : 22/01/2021
Date of E_Filing : 15/02/2021

Return Filing Section : 139(1)
Notification No : Press Release 30/12
Acknowledgement No : 260758291150221

Details of Bank Accounts :

No of Bank Account :- 2

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	ORBC0100327	ORIENTAL BANK OF COMMERCE-RANCHI(RAN) RANCHI	03271131002578	Current
2	IBKL0000149	IDBI BANK-RANCHI-MAIN BRANCH	152312000002455	Current

Additional Information for Business Income

Sr.No.	Method of Accounting	Method of Valuation of Closing Stock
1.	Method of Accounting	Mercantile
2.	Method of Valuation of Closing Stock - Raw Material	At Cost or At Market Rate whichever is less
3.	Method of Valuation of Closing Stock - Finished Goods	At Cost or At Market Rate whichever is less

Verified By : BISHWANATH SABOO

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	LUCKY REALITY		
2	Address	1ST FLOOR, NATIONAL TRADERS, JHARKHAND, KUTUCHERY ROAD, RANCHI, JHARKHAND-834001		
3	Permanent Account Number (PAN)	AAFFL2870G		
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	20AAFFL2870GIZO
5	Status	Partnership Firm		
6	Previous year from	01 April 2019 to 31 March 2020		
7	Assessment Year	2020-2021		
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	NO		

PART-B

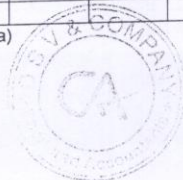
9a	If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name				Profit Sharing Ratio(%)
	1	SANTOSH SABOO				45
	2	SHWETA SABOO				45
	3	BISHWANATH SABOO				10
9b	If there 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.					Yes
	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	PinCode
	CASH BOOK, LEDGER, BANK	NATIONAL TRADERS		RANCHI	JHARKHAND	834001
11c	List of books of account and nature of relevant documents examined.					



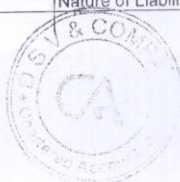
Books Examined CASH BOOK, LEDGER, BANK										
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)								No	
									Amount	
13a	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.									
13c										
		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	Mercantile method of accounting has been followed ,Income and expenses has been recognised as per generally accepted principles of accounting						
		2	ICDS II - Valuation of Inventories	Cost or NRV whichever is lower						
		3	ICDS V - Tangible Fixed Assets	As per annexure attached						
		4	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	PROVISION FOR GST AND INCOME TAX PAYABLE HAS BEEN MADE.						
		5	ICDS VII - Government Grants	NA						
		6	ICDS IX - Borrowing Costs	NA						
14a	Method of valuation of closing stock employed in the previous year.							COST OR NRV WHICHEVER IS LOWER		
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	
14b										
		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 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	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 following form :-												
Description of Block of Assets/Classes of Assets	Rate of Depreciation (In Percent age)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjusted WDV	Purchase Value	MOD VAT	Additions			Deductions	Depreciation Allowable	Written Down Value at the end of the year
							Change in Rate of Exchange	Subsidy/Grant	Total of Purchases			
Furniture and fittings 10%	10	13227.3	0	13227.3	0	0	0	0	0	0	1322.73	11904.57
Machinery and plant 15%	15	153949.45	0	153949.45	0	0	0	0	0	0	23092.42	130857.03
*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											
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	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)												
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	Pincode	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	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.											
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	Pincode	Amount of tax Deducted	Amount of tax Deposited
(iii) Fringe benefit tax under sub-clause (ic)									0		
(iv) Wealth tax under sub-clause (iia)									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	Pincode			
(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:									No		
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN 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)									No		
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN 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											
S.No	Nature of Liability	Amount in Rs.									
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.									
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											
23 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			
1	Sec 43B(a)-tax , duty,cess,fee etc	GST PAYABLE							241929			
2	Sec 43B(a)-tax , duty,cess,fee etc	TDS PAYABLE							137319			
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.)												
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 in the accounts										No	
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)(viiia), 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 are 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)(viiib), 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	Amount (in Rs.) of	Whether the	If yes,	If no, the amount (in Rs.) of	Expected						



	clause of sub-section (1) of section 92CE primary adjustment is made?	primary adjustment	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	whether the excess money has been repatriated within the prescribed time	imputed interest income on such excess money which has not been repatriated within the prescribed time	date of repatriation of money in DD/MM/YY YY 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 N o	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 applicable from 31st March, 2021.)		NIL
	Sno	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	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 anytime 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	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						
	SNo	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 (in Rs.)	Date of receipt



31(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST					
SNo	Name of the Payer	Address of the Payer	Permanent Account 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	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	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	Amount of Repayment	Maximum amount outstanding in the account at anytime 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	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	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	All Losses/ Allowances not allowed u/s 115BAA	Withdrawal of additional depreciation due to opting sec 115BAA	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks	
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.									No	
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.									No	
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									No	
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.									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)									No	
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, if yes please furnish:									Yes	
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)
1	RCHL00336A	194C	Payments to contractor and sub-contractors	6180000	6180000	6180000	61800	0	0	0
2	RCHL00336A	194J	Fees for professional or technical services	40000	40000	40000	4000	0	0	0
3	RCHL00336A	194A	Interest other than interest on securities	215190	215190	215190	21519	0	0	0
4	RCHL00336A	194H	Commission or brokerage	1000000	1000000	1000000	50000	0	0	0
34b Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details									Yes	



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.
1	RCHL00336A	Form 24Q			Yes
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		
36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-										
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	Amount	Dates of Payment				

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 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	NA
38	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. 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	NA



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	8088500			19694000	
b	Gross Profit/Turnover	254185	8088500	3.14	617063	19694000 3.13
c	Net Profit/Turnover	107017	8088500	1.32	137063	19694000 0.7
d	Stock In Trade/Turnover	235519C9	8088500	291.18	21901284	19694000 111.21
e	Material Consumed/Finished Goods Produced	0	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 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 requested to be reported.	If not please furnish list of the details/transac tions 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 ,2021)	
	NIL

Date : 15/01/2021
Place : ranchi

For DSV AND COMPANY
(Chartered Accountants)



CA SANTOSH KUMAR
AGARWAL
(Partner)
Membership No : 402521
Firm PAN :AANFD6328H
UDIN :
21402521AAAAAR4568

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	

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

M/S LUCKY REALITY
COURT ROAD, RANCHI- 834001
BALANCE SHEET AS AT 31-03-2020

Previous Year	LIABILITIES	AMOUNT	AMOUNT	Previous Year	ASSETS	AMOUNT
2,731,072.34	PARTNERS CAPITAL Partners capital(as per annexure attached)		3,216,089.34	167,176.00	FIXED ASSETS,	142,761.00
32,603,164.00	Unsecured Loan		18,086,064.00	20,492,500.00	LOANS & ADVANCES Advance for Land Fixed Deposit Security Deposit/EMD Closing WIP and Stock	19,642,500.00
20,000.00	CURRENT LIABILITIES & PROVISIONS Audit Fee payable	20,000.00		21,901,284.00	CASH & BANK BALANCE TDS OBC (2578) BANK Cash in Hand	23,551,909.00
7,469,818.00	Pre booking /Advance for Flat	20,324,441.00				
96,500.00	Salary Payable	115,600.00				
(50,000.00)	Sundry Creditors	1,469,615.00				
241,929.60	Service Tax / GST Payable	241,929.08				
32,751.00	TDS Payable	137,319.00				
48,931.00	Provision for Income Tax	37,000.00				
43,194,165.94			43,648,057.42	43,194,165.94		43,648,057.42

As per our separate report of even date

For M/s Lucky Reality
Lucky Reality

Partner
Place: Ranchi
Date: 15/01/2021



For D S V AND COMPANY
Chartered Accountants
FRN NO-012048C

CA Santosh Kr Agarwal
Partner
Mem No. 402521
UDIN:-21402521AAAAAR4568

M/S LUCKY REALITY
COURT ROAD, RANCHI - 834001
PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDING ON 01.04.2019 - 31.03.2020

Previous Year	PARTICULAR	AMOUNT	Previous Year	PARTICULAR	AMOUNT
25,302,500.00	To Opening WIP and stock	21,901,284.00	19,694,000.00	By Receipts From Civil Contract Works	8,088,500.00
14,045,784.00	To Construction Expenses	6,656,000.00	21,901,284.00	By Closing WIP and Stock	23,551,909.00
10,060.00	To, Advertisement	10,060.00		By Interest received	162,043.00
3,842.40	To, Audit Fees	20,000.00		By Sales of Scrap Items	31,258.00
19,600.00	To, Bank Charges	4,265.00	30,680.00		
28,638.00	To, Donations	154,360.00			
54,390.00	To, Depreciation	24,415.00			
5,680.00	To, Electricity	65,850.00			
165,000.00	To, Fooding & Lodging	72,550.00			
9,000.00	To, Freight	169,220.00			
1,254.00	To, Fuel Expenses	12,500.00			
35,296.00	To, General Insurance	1,254.00			
15,760.00	To, General Expenses	156,630.00			
1,140.00	To, Legal Expenses	27,520.00			
32,210.00	To, Loading & Unloading	1,140.00			
132,026.00	To, Office Expenses	125,400.00			
11,940.00	To, Interest on Loan	142,255.00			
150.00	To, Other Interest	11,940.00			
1,430.00	To, Postage Exp.	860.00			
18,055.00	To, Printing & Stationery	2,890.00			
1,020,465.00	To, Repair & Maintenance	25,450.00			
12,000.00	To, Salary(Staff)	1,456,800.00			
5,680.00	To, Staff Welfare	18,630.00			
57,000.00	To, Telephone & Mobile	7,150.00			
617,063.60	To, Travelling & Conveyance	58,230.00			
	To Net Profit	707,017.00			
41,625,964.00	Total	31,833,710.00	41,625,964.00	Total	31,833,710.00
480,000.00	To, Partners Remuneration	600,000.00	617,063.60	By, Net Profit	707,017.00
137,063.60	To Net Profit	107,017.00			
617,063.60	Total	707,017.00	617,063.60	Total	707,017.00
48,931.00	To Provision for Income tax	37,000.00	137,063.60	By Net Profit after appropriation	107,017.00
88,132.60	To Net Profit transferred to capital a/c	70,017.00			
137,063.60	Total	107,017.00	137,063.60	Total	107,017.00

As per our separate report of even date

For M/s Lucky Reality
Lucky Reality

Partner

Place: Ranchi
Date: 15/01/2021

Partner

For D S V AND COMPANY
Chartered Accountants



CA Santosh Kr Agarwal
Partner
Mem No. 402521
FRN 012048C
UDIN:-21402521AAAAAR4568

ANNEXURE-1

PARTNERS CAPITAL ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2020

SL. NO.	Name of the partners	Share %	Op. Bal as on 01/04/2019	Capital introduced	Remuneration	Interest	Share of profit	Drawings	Closing balances
1	Biswanath Saboo	10.00	250,720.84	-	-	-	7,001.70	35,000.00	222,722.54
2	Santosh Saboo	45.00	1,151,607.87	-	300,000.00	-	31,507.65	75,000.00	1,408,115.52
3	Sweeta Saboo	45.00	1,328,743.63	-	300,000.00	-	31,507.65	75,000.00	1,585,251.28
		100.00	2,731,072.34	-	600,000.00	-	70,017.00	185,000.00	3,216,089.34



Lucky Reality

Partner

Note - 11: Fixed Assets

	Rate	Gross Block				Depreciation charge for the year (Rs.)	Net value Balance as at 31 March 2020 (Rs.)
		Balance as at 1 April 2019 (Rs.)	Additions More than 180 days (Rs.)	Additions Less than 180 days (Rs.)	Balance as at 31 March 2020 (Rs.)		
Tangible Assets							
Furniture & Fittings	0.10	13,227.00	-	-	13,227.00	1,323.00	11,904.00
Plant & Machinery	0.15	153,949.00			153,949.00	23,092.00	130,857.00
		167,176.00	-	-	167,176.00	24,415.00	142,761.00



Lucky Reality

Partner