

**LUCKY REALITY**

**PAN : AAFFL2870G**

**Tax Audit Report**

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

Financial Year	:	2020-2021
Assessment Year	:	2021-2022
Date of Audit Report	:	13/02/2020



**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 2021**, and the profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**, 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 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
	NIL	NIL

Place : RANCHI  
Date : 13/02/2020



For DSV AND COMPANY  
(Chartered Accountants)  
Reg No. :0012048C

**SANTOSH KUMAR AGARWAL**  
(Partner)  
Membership No. : 402521  
Firm PAN : AANFD6328H  
UDIN : 22402521ABVGYK3069

Code :- 60

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

Permanent Account No : AAFFL2870G  
Status : Partnership Firm  
Previous year : 2020-2021  
Ward/Circle :  
Nature of Business or Profession : OTHER CONSTRUCTION ACTIVITY N.E.C. - 06010 ,Building of complete constructions or parts civil contractors - 06002

Date of Incorporation : 06/05/2014  
Resident Status : Resident  
Assessment Year : 2021-2022  
Return : ORIGINAL

**Computation of Total Income**

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	663335	663335
Income from Capital Gains	0	0
<b>Gross Total Income</b>		<b>663335</b>
Less : Deduction under Chapter VIA		0
<b>Total Income</b>		<b>663335</b>
<b>Rounding off u/s 288A</b>		<b>663340</b>
Income Taxable at Normal Rate		663340
Income Taxable at Special Rate		0

**TAX CALCULATION**

Tax at Normal Rates	199002	199002
<b>Total Tax</b>		<b>7960</b>
Add : Health and Education Cess		206962
<b>Total</b>		<b>4991</b>
Less : TDS/TCS		201971
<b>Assessed Tax</b>		<b>44514</b>
Add : Interest	10095	
u/s 234A		
10095[5M]+	24228	
u/s 234B		
24228[12M]+0[0M]	10191	
u/s 234C		
( 906+2724+4542+2019)		
		246485
Less : Tax Deposited u/s 140A		0
<b>Amount Payable</b>		<b>0</b>
<b>Tax Rounded Off u/s 288 B</b>		<b>0</b>

**COMPREHENSIVE DETAIL**

Income from Business & Profession Details		663335
<b>BUS-1</b>		663335
Net Profit As Per P&L A/c		813784
Add: Items Inadmissible/for Separate Consideration	20819	
Depreciation Separately Considered	600000	
Remuneration Paid to Partners as per P & L in Term of Partnership deeds		

ZenIT - A KDK Software Product

Interest Paid to Partners as per P & L in Term of Partnership deeds	192965	
Sub Total		1477119
<u>Less: Items Admissible for Separate Consideration</u>		20819
Depreciation Allowed as Per IT Act Income From BUS-1	20819	1456300
<b>Total</b>		<b>1456300</b>
Less: Allowable Intt. u/s 40b		192965
<b>Balance</b>		<b>1263335</b>
<b>Book Profit For Allowable Remuneration</b>	<b>1263335</b>	
(After notional set off of unabsorbed depreciation of Rs. 0 )		
Remuneration Calculation		600000
90 % of First 300000	270000	
60 % of Remaining	578001	
Max Remuneration Allowable But Restricted to	848001	
	600000	
<b>Total Income From Business &amp; Profession</b>		<b>663335</b>
<b>Total of Business &amp; Profession</b>		<b>663335</b>

**Tax Deducted/Collected at Source Details**

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
IDBI BANK LIMITED	MUMI04922B	194A	BP-Income From Business Profession	66552	4991
<b>Total</b>				<b>66552</b>	<b>4991</b>

**Details : Tax Deposited u/s 140A**

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-FOCAL POINT BRANCH	0004329	13/03/2022	00325	246485

**Partner's Allowable Remuneration & Interest**

Name of Partner	Profit Ratio	Interest	Remu.	Share Profit
DISHWANATH SABOO	10	13363	0	45834
SHWETA SABOO	45	84487	300000	206251
SANTOSH SABOO	45	95115	300000	206250
<b>Total</b>		<b>192965</b>	<b>600000</b>	<b>458335</b>

Return Filing Due Date : 31/10/2021  
 Due Date Extended upto : 15/03/2022  
 Interest Calculated Upto : 10/03/2022  
 Date of E Filing : 13/03/2022

Return Filing Section : 139(1)  
 Notification No : CBDT Cir. No.01/2022  
 Acknowledgement No : 338938130130322

**Details of Bank Accounts :**

No of Bank Account :- 2

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	PUNB0032710	PUNJAB NATIONAL BANK-RANCHI- KUTCHERY ROAD RANCHI	03271131002578	Current
2	IBKL000149	IDBI BANK-RANCHI-MAIN BRANCH	15231200002455	Current

Verified By : SHWETA SABOO

M/S LUCKY REALTY ( PAN:AAFF12870G )  
COURT ROAD, RANCHI- 834001  
BALANCE SHEET AS AT 31-03-2021

Previous Year	LIABILITIES	AMOUNT	Previous Year	ASSETS	AMOUNT
32,16,089.34	<b>PARTNERS CAPITAL</b>		1,42,761.00	<b>FIXED ASSETS,</b>	1,21,942.00
	Partners capital(as per annexure attached)	42,82,389.88	1,96,42,500.00	<b>LOANS &amp; ADVANCES</b>	1,17,59,208.96
1,80,86,064.00	Unsecured Loan	1,97,25,164.00		Fixed Deposit	13,91,552.00
	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		2,35,51,909.00	Security Deposit/EMD	
20,000.00	Audit Fee payable	25,000.00		Closing WIP and Stock	1,32,50,000.00
2,03,24,441.00	Pre booking /Advance for Flat	51,08,000.00		<b>CASH &amp; BANK BALANCE</b>	
1,15,600.00	Salary Payable	1,54,800.00	16,204.30	TDS	4,991.00
14,69,615.00	Sundry Creditors	16,47,000.00	2,904.52	PNB (2578)	19,22,714.62
2,41,929.08	Service Tax / GST Payable		2,02,035.60	BANK	28,30,621.30
1,37,319.00	TDS Payable	1,81,258.00	89,743.00	Cash in Hand	47,582.00
37,000.00	Provision for Income Tax	2,05,000.00			
<b>4,36,48,057.42</b>		<b>3,13,28,611.88</b>	<b>4,36,48,057.42</b>		<b>3,13,28,611.88</b>

As per our separate report of even date

For M/s Lucky Realty

Partner  
Place: Ranchi  
Date: 13/02/2022

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



Santosh Kr Agarwal  
Partner  
Mem No. 402521

UDIN:-22402521ABVGYK3069

M/S LUCKY REALTY ( PAN:AAFFL2870G )

COURT ROAD, RANCHI- 834001

PROFIT & LOSS ACCOUNT

FOR THE PERIOD 01.04.2020 - 31.03.2021

Previous Year	AMOUNT	Particular	Previous Year	AMOUNT	Particular
2,19,01,284.00	To Opening WIP and stock		80,88,500.00	By Receipts From Civil Contract Works	3,73,03,000.00
66,56,000.00	To Construction Expenses		2,35,51,909.00	By Closing WIP and Stock	1,32,50,000.00
10,060.00	To, Advertisement		45,687.00	By Interest received	66,552.00
20,000.00	To Audit Fees		25,000.00	By Sales of Scrap Items	
4,265.00	To, Bank Charges		14,666.82		
1,54,360.00	To Donations		1,68,973.00		
24,415.00	To, Depreciation		20,819.00		
65,850.00	To Electricity		1,28,752.00		
72,550.00	To, Fooding & Lodging		89,754.00		
1,69,220.00	To, Freight		2,88,540.00		
12,500.00	To, Fuel Expenses		88,547.00		
1,254.00	To, General Insurance		4,587.00		
1,56,630.00	To, General Expenses		1,75,640.00		
27,520.00	To, Legal Expenses		54,265.00		
1,140.00	To, Loading & Unloading		55,460.00		
1,25,400.00	To, Office Expenses		1,65,468.00		
1,42,255.00	To Interest on Loan		1,23,650.00		
11,940.00	To, Other Interest				
860.00	To, Postage Exp.		5,640.00		
2,930.00	To, Printing & Stationery		35,684.00		
25,450.00	To, Repair & Maintenance		38,540.00		
14,56,800.00	To, Salary( Staff)		13,75,734.64		
18,630.00	To, Staff Welfare		56,430.00		
7,150.00	To, Telephone & Mobile		8,564.00		
58,230.00	To, Travelling & Conveyance		1,35,470.00		
7,07,017.00	To Net Profit		14,56,300.54		
<b>3,18,33,710.00</b>	<b>Total</b>		<b>3,18,33,710.00</b>	<b>Total</b>	<b>5,06,19,552.00</b>
6,00,000.00	To, Partners Remuneration		6,00,000.00	By Net Profit	14,56,300.54
1,07,017.00	To, Partner Interest		1,92,965.36		
	To Net Profit		6,63,335.18		
<b>7,07,017.00</b>	<b>Total</b>		<b>14,56,300.54</b>	<b>Total</b>	<b>14,56,300.54</b>
37,000.00	To Provision for Income tax		2,05,000.00	By Net Profit after appropriation	6,63,335.18
70,017.00	To Net Profit transferred to capital a/c		4,58,335.18		
<b>1,07,017.00</b>	<b>Total</b>		<b>6,63,335.18</b>	<b>Total</b>	<b>6,63,335.18</b>

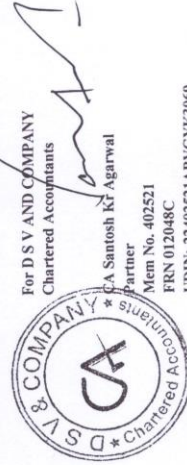
As per our separate report of even date

For M/s Lucky Realty

Partner

Place: Ranchi

Date: 13/02/2022



For D S V AND COMPANY  
Chartered Accountants

CA Santosh K J Agarwal  
Partner

Mem No. 402521

FRN 012048C

UDIN:-22402521ABYGYK3069

**Note - 11: Fixed Assets**

	Rate	Gross Block				Depreciation charge for the year (Rs.)	Net value Balance as at 31 March 2021 (Rs.)
		Balance as at 1 April 2020 (Rs.)	Additions More than 180 days (Rs.)	Additions Less than 180 days (Rs.)	Balance as at 31 March 2021 (Rs.)		
<b>Tangible Assets</b>							
Furniture & Fittings	0.10	11,904.00	-	-	11,904.00	1,190.00	10,714.00
Plant & Machinery	0.15	1,30,857.00			1,30,857.00	19,629.00	1,11,228.00
		<b>1,42,761.00</b>	<b>-</b>	<b>-</b>	<b>1,42,761.00</b>	<b>20,819.00</b>	<b>1,21,942.00</b>



ANNEXURE-I

LUCKY REALITY  
PARTNERS CAPITAL ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2021

Sl. NO.	Name of the partners	Share %	Op. Bal as on 01/04/2020	Capital introduced	Remuneration	Interest	Share of profit	Drawings	Closing balances
1	Biswanath Saboo	10.00	2,22,722.54	-	3,00,000.00	13,363.35	45,833.52	35,000.00	2,46,919.41
2	Santosh Saboo	45.00	14,08,115.52	-	3,00,000.00	84,486.93	2,06,250.83	75,000.00	19,23,853.28
3	Sweeta Saboo	45.00	15,85,251.28	-	3,00,000.00	95,115.08	2,06,250.83	75,000.00	21,11,617.19
		100.00	32,16,089.34	-	6,00,000.00	1,92,965.36	4,58,335.18	1,85,000.00	42,82,389.88





**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 2020 to 31 March 2021		
7	Assessment Year	2021-2022		
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(%)		
	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
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. <span style="float:right">Yes</span>				
	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, BANK	NATIONAL TRADERS		RANCHI	JHARKHAND
					Pin Code
					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		
	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					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.											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 forth 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/Classes of Assets	Rate of Depreciation (In Percentag	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/11	Adjusted WDV	Purchase Value	MCD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases	Deductions	Depreciation Allowable	Written Down Value



	e)			5BAD															at the end of the year	
Furniture and fittings 10%	10	11904.57	0	0	11904.57	0	0	0	0	0	0	0	0	0	0	0	0	0	1190.46	10714.11
Machinery and plant 15%	15	130857.03	0	0	130857.03	0	0	0	0	0	0	0	0	0	0	0	0	0	19628.55	111228.48

\*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:		Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines	
	S.No	Section	Amount Debited to profit and loss account	

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)]		Amount
	S.No	Description	

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

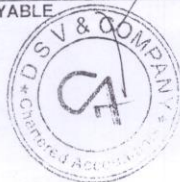
21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.	
	Capital Expenditure	
	S.No	Particulars
		Amount in Rs.
	Personal Expenditure	
	S.No	Particulars
		Amount in Rs.
	Advertisement Expenditure in any 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	Amount of tax



				Payment				District	Deducted	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:								No		
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)								No		
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									
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	Aadhaar				
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	TDS PAYABLE								181258



26(i)(B)(b)		Not paid on or before the aforesaid date		Nature of Liability		Amount						
S.No	Section											
(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 / Input Tax Credit (ITC) in 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)(viii), if yes, please furnish the details of the same												
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.												
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												
S.No	Nature of Income					Amount	No					
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												
S.No	Nature of Income					Amount	No					
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]												
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												
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	If yes, whether the excess money has been repatriated within the	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/YY YY format						



				as per the provisions of sub-section (2) of section 92CE	prescribed time	
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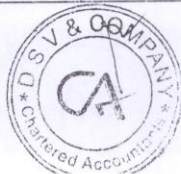
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
	S.No	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before 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



Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
31(bb)	SNo	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.)

Particulars of each payment in an amount exceeding the limit specified in section 269ST								
31(bc)	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

Particulars of each payment in an amount exceeding the limit specified in section 269ST						
31(bd)	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

Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-									
31c	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

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

31d	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

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

31e	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)

Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.									
32a	S.No	Assessment	Nature of	Amount as	All Losses/	Withdrawal	Amount as	Order Under	Remarks



	Year	loss/allowance	Returned	Allowances not allowed u/s 115BAA/115BAC /115BAD	of additional depreciation due to opting sec 115BAC/115BAD	assessed	section and Date of order	
(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.							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. If Yes, Please furnish the details of the same							No
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 If Yes, Please furnish the details of the same							No
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. If Yes, Please furnish the details of speculation loss if any incurred during the previous year							No
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	0	0	0	0	0	0	0	
2	RCHL00336A	194J	Fees for professional or technical services	0	0	0	0	0	0	0	
3	RCHL00336A	194A	Interest other than interest on securities	0	0	0	0	0	0	0	
4	RCHL00336A	194H	Commission or brokerage	0	0	0	0	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	RCHL00 336A	Form 26Q	31/05/2021		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		

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	37303000		8088500		
b	Gross Profit/Turnover	2784240	37303000	7.46	254185	8088500 3.14
c	Net Profit/Turnover	663335	37303000	1.78	107017	8088500 1.32
d	Stock In Trade/Turnover	13250000	37303000	35.52	23551909	8088500 291.18
e	Material Consumed/Finished Goods Produced	0	0	0	0	0 0



(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 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)					
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 : 13/02/2020  
Place : RANCHI



For DSV AND COMPANY  
(Chartered Accountants)  
Reg No. : 0012048C  
CA SANTOSH KUMAR  
AGARWAL  
(Partner)  
Membership No : 402521  
Firm PAN : AANFD6328H  
UDIN :  
22402521ABVGYK3069

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 MODVAT	Exchange Rate Change	Subsidy/ Grant	Total Amount

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