FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

- 1. We have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 0 1/04/2018 to ending on 31/03/2019 attached herewith, of Sanjay Kumar Plot No 729,, Chira Chas, Chas, Bokaro, JHARKH AND, 827013 AMZPK1390A,
- 2. <u>We</u> certify that the balance sheet and the <u>Profit and loss account</u> are in agreement with the books of account maintained at the head office at <u>Plot No 729, Chira Chas, Chas, Bokaro</u>, and <u>0</u> branches.
- 3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
 - (b) Subject to above,-
 - (A) <u>We</u> have obtained all the information and explanations which, to the best of <u>Our</u> knowledge and belief, were necessary for the purposes of the audit.
 - (B) In <u>Our</u> opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from <u>Our</u> knowledge and belief, were necessary for the examination of the books.
 - (C) In <u>Our</u> opinion and to the best of <u>Our</u> information and according to the explanations given to <u>Us</u> the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019; and
 - (ii) in the case of the **Profit and loss account** of the **Profit** of the assessee for the year ended on that date.
- 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5.In <u>Our</u> opinion and to the best of <u>Our</u> information and according to explanations given to <u>Us</u> the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl Qualification 7	Гуре	Observations/Qualifications	
	<u>Dhanbad</u> <u>12/10/2019</u>	Name Membership Number FRN (Firm Registration Number) Address	Phalgunee Banerjee 409606 325116E C - 1, Premshila Apartment, Bank Colony , Master Para, Hirapur, Dhanbad, JHARK HAND, 826001
	TA IA	V DELV.	

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee			SANJAY	KUMAR			
2	Address			PLOT NO ND, 82701		RA CHAS, CHA	S, BOKAR(), JHARKHA
3	Permanent Account Number	er (PAN)		AMZPK1	390A			
4	Whether the assessee is liaduty, service tax, sales tax duty, etc. if yes, please furninumber or any other identification.	, goods and services sh the registration num	tax,customs nber or,GST					
	same							
	Sl Type No.			Regis	stration Nu	mber		
	1 Goods and Services T	ax JHARKHAND		20AN	IZPK1390A	1ZA		
5	Status			Individua	1			
6	Previous year from				8 to 31/03/20	019		
7	Assessment Year			2019-20				
8	Indicate the relevant clause					cted		
		ection 44AB under wh	nich the audi	t has been	conducted			
	No.		line.					
		fits and gains lower tha						
9	a If firm or Association of AOP, whether shar					eir profit sharin	g ratios. In	case
	Name	W 10		11	N.		Profit (%)	Sharing Ratio
9	b If there is any change	e in the partners or m	nembers or i	n their pro	ofit sharing	ratio since the	. ,	f the
1	preceding year, the pa			p				
		of Partner/Member	Type of Control of Con	Old profit sharing ratio	New profit Sharing	Remarks		
		1818		16c 31	Ratio			
10	a Nature of business or	profession (if more th	an one busin	ness or pro		arried on during	the previous	us vear, nature
	of every business or p		मुला V 🐃	/35//				,
	Sector	17.55		Sub Sector			/	Code
	CONSTRUCTION					onstructions or 1	parts- civil	06002
				contractor	S			
10	b If there is any change	in the nature of busine	ess or profes	sion, the p	articulars o	of such change		No
	Business	Sector		SubSector				Code
11		ounts are prescribed u	nder section	44AA, if	yes, list of	books so prescr	ibed	Yes
	Books prescribed							
	Cash Book							
	Bank Book							
	Journal Ledger Sales Ledger							
11		mputer system, mention one location, please	on the books furnish the a	of accoun	t generated	by such compu	ter system.	If the books of
	Books maintained	Address Line 1	Address I	Line 2	City		State	PinCode
	Cash Book	Plot No 729,	Chira Cha	as, Chas	Bokaro		JHARKH AND	827013
	Bank Book	Plot No 729,	Chira Cha	as, Chas	Bokaro		JHARKH AND	827013
	Journal Ledger	Plot No 729,	Chira Cha	as, Chas	Bokaro		JHARKH AND	827013
	Sales Ledger	Plot No 729,	Chira Cha	as, Chas	Bokaro		JHARKH AND	827013
11	c List of books of accou	int and nature of relev	ant documer	nts examin	ed. Same a	s 11(b) above	1	1
	Books Examined					-		
	Cash Book							
	Bank Book							
	Journal Ledger			-				

	Sales	Ledger						
12	Whe	ther the profit and loss account includes any profits and gai	ins assessabl	e on presumptive b	asis, if y	es, indica	te the 1	No
	amoı	and the relevant section (44AD, 44AE, 44AF, 44B, 44AF, 44B, 44AF,	4BB, 44BB <i>A</i>	A, 44BBB, Chapte	r XII-G,	First Sch	edule	
	or an	y other relevant section).		•				
	Secti	on					Amo	ount
	Nil							
13	a	Method of accounting employed in the previous year	Mercantile	system				
13		Whether there has been any change in the method of acc			ne metho	od employ	ved in	No
		the immediately preceding previous year.					,	
13	С	If answer to (b) above is in the affirmative, give details	of such chan	ge , and the effect	thereof	on the pro	ofit or	loss.
		culars		Increase in profi		Decrease		
13		Whether any adjustment is required to be made to the	profits or lo	1	` ′			` /
13	u	income computation and disclosure standards notified u			with the	provisio	113 01	.10
13	_	If answer to (d) above is in the affirmative, give details						
13	ICDS		profit(Rs.)	Decrease in pro	Fit(Da)	Net effec	ot(Pa)	
	Total		i prom(Ks.)	Decrease in pro-	III(KS.)	Net effec	ci(Ks.)	
12								
13		Disclosure as per ICDS.	D: 1					
	ICDS		Disclosure					
	ICDS	I - Accounting Policies		method of account				
				unted for on accru		as per gen	erany a	cceptea
	ICDS	II - Valuation of Inventories		principles in India or NRV whichever		on Waigl	htod Ax	orogo v
	ICDS	on - valuation of inventories		Standard Cost. To				
			_	s been provided in			•	WICH DI
	ICDS	III - Construction Contracts	Not Applica			05512000		
		IV - Revenue Recognition		saction involving s	sale of g	ood, total	l amou	nt not
				as revenue durin				
		(/// VY994V		ty of its ultimate	collect	tion is Rs l	Nil. Als	o Refer
		AN TARKE	1.3	of Form 3CD				
		V - Tangible Fixed Assets		he Clause 18 of	Form 30	CD		
		VII - Governments Grants	Nil	y)(₁)				
		X Borrowing Costs	Nil	//				
	Asset	X - Provisions, Contingent Liabilities and Contingent	Nil	9 .				
14		Method of valuation of closing stock employed in the pr	rovious voor		Cost	t or NRV	whicho	var is la
14	a	variation of closing stock employed in the pr	icvious year.		wer		willene	/CI 13 10
14	b	In case of deviation from the method of valuation pres	cribed under	section 145A, an	d the ef	fect there	of on 1	No
		the profit or loss, please furnish:	-					
	Partic	culars		Increase in profi	it(Rs.)	Decrease	e in pro	fit(Rs)
15		the following particulars of the capital asset converted in	nto stock-in-		(2131)	2 coronse	o in pro	110(1151)
10		escription of capital asset	(b)		(c) Cos	st of (d)	Amo	unt at
	(a) D	escription of capital asset			acquisit	1 ' '		e asset
			acc	uisiuoii	acquisit			ted into
							ck-in tr	
	Nil					310	CK-III ti	auc
16		unts not credited to the profit and loss account, being:-						
16		The items falling within the scope of section 28						
10	а	Description			ΙΛ	mount		
		Nil			A	illoulit		
16	h	The proforma credits, drawbacks, refund of duty of custo	ome or avcice	or service tay or	refund o	f calac tav	or val	ne added
10	U	tax, where such credits, drawbacks or refund are admitted				i saics tax	COI van	ac added
			cd as due by	the authornies con		mount		
1.0		Description			A	mount		
16	С	Escalation claims accepted during the previous year			1.			
		Description			A	mount		
1.5	1	Nil						
16	d	Any other item of income						
		Description			A	mount		
		Nil						
16	e	Capital receipt, if any						
		Description			A	mount		
		Nil						

17					both is trai											1 or
					uthority of a				o in							
	Detai	ils	of Addı	ress Line	Address Li	ne City/T	own	State		Pincod	e				Value adopt	
	prope	erty	1	[2	2							rece	eived	or	or assessed	or
												accı	rued	a	ssessable	
18	Parti	culars	of depred	ciation alloy	wable as per	the Incor	me-tax A	ct, 1961 in	res	pect of e	ach a	sset or	block o	of ass	ets, as the c	case
	1	be, in	-		1			,		1					,	
	Desc			Opening			Addition	· ·			Dedi	ictions	Denre	riatio	n Written	
	ion			-WDV (A)	Durchago	MOD-		Subsidy/	Tot	+o1	(C)		Allowa		Down Va	مبداء
	Bloc										(C)					
			tion (In		Value (1)	-VAT	in Rate		Val				((D)	at the end	
	Asse		Percent-			(2)	of Ex-	(4)		chases					the year	
	Class		age)				change		(B)						(A+B-C	-D)
	Asse	ts					(3)		(1+	2+3+4)						
	Furn	itures	10%	5021	0	0	0	0	0		0		502		4519	
	1	ittings														
	@ 10															
	Plant		15%	96211	177382	0	0	0	177	382	0		41039		232554	
		ninery														
	@ 15															
	* For	· Addit	ion and D	eduction De	etails refer A	ddition an	nd Deducti	on Detail '	Гabl	es At the	End o	of the P	age			
19	Amo	unts a	dmissible	under secti	ions :											
	S.No	Sect	ion	Am	nount debite	ed to Am	ounts adı	nissible as	per	the prov	ision	s of the	Incom	e-tax	Act, 1961	and
				pro	fit and	loss also	fulfils th	ne conditio	ons,	if any sp	ecifie	d unde	r the re	levan	t 14provisi	ons
				*	ount	7500									her guidelir	
				acc	ount,			issued in				u105,12	02 01 4	115 00	ner garaem	105,
	Nil				<i>K</i> //	Circ	Juliar, Cic.,	issued iii	uns	ocnaii.						
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				is or divide	nd. [Section	1 30(1)(11)			14							
			ription			1911							Amour			
20	b				eceived from	n employe	es for var	ious funds								
		Natur	e of fund	177	i i	100	20.17	Sum	m	Due date	e for	The	actual	The	actual	date
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			k		1 X 6	N.		employees	s		- 4			autho	orities	
		Provid	dent Fund		de St.	79777	- TO.			15/05/201	18		7820			
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	- 1		dent Fund			-72	-1-2	J J J		15/07/201			8665			
			dent Fund							15/08/201			8230			
			dent Fund		70.					15/09/201		1	9022			
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			dent Fund			AX				15/11/201			8032			
			dent Fund	la .						15/12/201			6628			
			dent Fund							15/01/201			8920			
		1	dent Fund		_					15/02/201			11090			
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		1	dent Fund							15/04/201			11068			
					provisions o	f ESI Act	1948			15/05/201			2584			_
					provisions o					15/06/201			3179			
					provisions o					15/07/201			2891			
					provisions o					15/08/201			2669			
					provisions o					15/09/201			2960			
					provisions o					15/10/201			3138			
					provisions o					15/11/201			2581			
					provisions o					15/11/201			2258			
					provisions o					15/12/201			3326			
					provisions o					15/01/201			3630			
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21	1 -				provisions o					15/04/201			3611			
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				expenditure	e etc											
L			al expend	liture												_
		Partic	ulars									Amou	nt in Rs			
		Perso	nal exper	nditure												
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		Expenditu		curred at	t clut	os be	ing cost	for cl	lub se	ervice	es and	facilitie	s use	d.							_
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		Expenditu		way of	pena	ilty o	r fine fo	r viol	ation	of ar	iy law	for the	time	being for							_
		Particular				.1	1,	C*				1			Am	ount in	Ks	•			_
		Expenditu		way of	any	other	penalty	or III	ne no	ot cov	erea a	ibove			A		D.				
		Particular		1 C				.:.1. :.		. CC		-1-1-1-1-1-		: la : 4 a al : la a a : 1		ount in	KS	•			_
		Expenditu Particular		curred 10	or an	y pur	rpose wi	11CH 18	s an c	menc	e or v	vnich is	pron	ibited by i		ount in	Da				_
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(0)		payment t						ıh clai	1100 (:)											_
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		Date		Amount		Natu		f Nar			PAN	of	Add	lress	Ada	dress		City	or	Pincode	_
	I I	payment		payment			nent	pay		ı tiic		payee,if			Lin			Town		1 meode	′
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(B)) Deta	ils of payn	nent (on which	1 tax	has t	peen dec	lucted	but	has n			uring	the prev	ious	vear or			- 1	uent vea	ır
		e expiry o										F		5 F ·		<i>J</i>			1		
				mount o						PAN	of A	Address	A	Address	Ci	ty	or	Pincod	e l	Amount	T
		payment	pa	yment	pa	ymer	nt the	e paye	ee	the	I	Line 1	L	ine 2		wn	or		(of tax	
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(ii)	as pa	yment refe				-2.79		nii.	1010	-	40										
		(A) Detai									7	<i>337</i>									
		Date of						of the			of A	ddress L	ine 1	Address				wn Piı	nco	de	
		payment			men	t	payee		the			- 360		Line 2		or Dis	tric	t			
			payn	nent	Ж			H	1 15 16 39	ee,if		- 163									
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		(B) Detai					n tax na	is bee:	n dec	ducte	a but	nas not	been	paid on o	or be	etore th	ie d	ue date	spo	ecified i	n
					3 C M.		Name o	f DAI	NI o	£ 1.4	duass	Addre	00 4	City or	Din	code	Λ	ount	Λ	ount o	_
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		payment	payn	-	tyme	nt t	ne paye	- 1	ee,if	- 1	16 1	Line 2		District	4					osited,	
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(iii) as pa	ayment ref	erred	to in su	b-cla	use (ib)	>		-2	-7			V		7					_
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		sub- secti	, ,	•																	
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		ry payable									to un	dor sub	010110	o (iii)							
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	Date C	of Payment	Nature Payment	Of Amour	nt in Rs	Name of the pay	yee	Permanent Number of the	Account payee, if
								available	1=-
								whether the payment on a bank or account	
								ains of business or	
		nder section		the detail	s of alliou	nt decined to be	the profits and g	ams or business or	
P		of Payment		Of Amour	nt in Rs	Name of the pay	vee	Permanent	Account
		•	Payment	01 11110		l tunio or the pu	,	Number of the	
			-					available	
(e) P	rovision fo	r payment of	f gratuity not al	lowable ur	nder section	n 40A(7)			
					allowable ı	inder section 40A	A(9)		
(g) P			ty of a continge	nt nature					
		Of Liability					Amount in Rs.		
				rms of sect	tion 14A ir	respect of the ex	xpenditure incurre	d in relation to inco	me which
does		art of the tot							е.
(1)		Of Liability			0.5/43/!!!		Amount in Rs.		1
			der the proviso			C 11 134	1	D 1	
1 1	mount of 1 006	nterest inadi	missible under	section 23	of the Mic	ro, Small and Mo	edium Enterprises	Development Act,	
		f ony novm	ent made to nor	one enocit	Fad under	section 40A(2)(b)	`		
			PAN of Relat			section 40A(2)(0)		f Payment Made(A	mount)
1	anic or Kc	iaicu i cison	I AIV OI Relat	cu i cison	Kciation	145	trasaction	i ayıncın Made(A	iiiouiit)
24 A	mounts de	emed to be r	rofits and gain	s under sec	rtion 32AC	or 32AD or 33A	AB or 33AC or 33.	ARA	
	ection		ription	s under see	2001 32710	. OI 3211D OI 331	Amount		
N		Desci	прион	700	65 S 15 V 15		7 Hilound	*	
1 1		of profit ch	argeable to tax	under sect	ion 41 and	computation the	reof.		-
	ame of Per		Amount of in	10.74	Section		otion of Transaction	on Computation i	f any
N	il		111			31 1/2			
26 (i							tion 43B the liabil		
26 (i			first day of the	previous y	ear but wa	s not allowed in	the assessment of	f any preceding prev	ious year
	and wa		1777	-	-104 -10461	Dec 1/11	a la		_
26 (i)(A)(a)		ing the previous	year	1.00	00 MM			
	Section	1	111.3	7 .A.	Nat	are of liability	ΔA L	Amoun	ıt
26 (Nil	NT.4 1.4		700			_X_E		-
26 (1)(A)(b) Section		during the prev	ious year	NI. 4	ure of liability	47.7	Δ	4
	Nil	1	"Chas		INati	are of madfifty		Amoun	IL
26 (i		curred in the	e previous year	and was	DET				-
	(B)(a)				furnishing	the return of inco	ome of the previou	ıs year under sectior	139(1)
20 (1	Section		si serore une da	c date for		are of liability	sine of the previou	Amoun	
	Nil				1 100	are or macriney		1 11110 011	
26 (i)(B)(b)	not paid	on or before the	aforesaid	date				
	Section	1			Nat	are of liability		Amoun	it
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1 '			ods & service T						
			her indirect tax	•					
		passed thi	rough the prof	it and los	SS				
accou									1
27 a					-			during the previous	1
	1 -		-		nt and treat	ment of outstand	ing Central Value	Added Tax Credits/	
			TC) in accounts					T	C'. 1
	CENV	AT/ITC	Amou	int				Treatment in Pr	rofit and
	O	na Dalass						Loss/Accounts	
		ng Balance							-
		Availed Utilized				_			-
			20						-
	Balanc	g/Outstandir	ıg						
27 1			mo or ownerd!	ro of rais	noriod a	ditad or debited	to the profit and le	nee account :	
27 b		mais of Iffcol	me or expenditi Partic		period cre		to the profit and le		which
	Type		Partic	uiais		Amount		Prior period to itrelates(Year in	
								yyformat)	уууу-
1 1	1							yyrormat)	

		Nil												1
28										ing share of a				
					ubstai	ntially inter	ested, wit	nout consid	deratio	on or for inadec	uate con	siderati	ion as	
	referi	red to in sec												
		Name o				Name of		of the comp		No. of Shares			Fair	Market
		person		person,		company fr				Received	conside	ration	value	of the
		which	shares	available		which sha	ires				paid		share	S
		received				received								
		Nil							,					
29	Whet	ther during	the prev	ious year t	he ass	sessee recei	ved any co	onsideration	n for is	ssue of shares v	which exc	ceeds th	ne fair	
	mark	et value of	the share	es as referi	red to	in section 5	6(2)(viib	. If yes, ple	ease fu	ırnish the detai	ls of the	same		
						PAN of the							Marke	et
		considerat					· r · · · ,			consideration		value		
		shares								received		shares		
		Nil								10001700		<u> </u>		
A(:	a)		ny amoi	int is to he	incl	uded as inc	ome char	reable und	er the	head Income f	From oth	er sour	200 20	No
11(α)									se furnish the f				110
		Sl No.	- III Claus	Nature			section 50	: (b) 11 yes	s, picas			uctaris	•	
		Nil		Nature	or me	come				Amoun	l l			
D/				1 1.	1	1.1	1	1. 1 1	41	1 1 T	°			NT.
B(a	a)									head Income f				NO
			in clause				ction 56?(res/No)(b)) If yes	, please furnish		wing de	etails:	
		Sl No.		Nature	of Inc	come	din			Amoun	ıt			
		Nil				<u> 400 - </u>	- 48	30						1
30	I	•			5 5 5 5				ncludii	ng interest on t	he amou	nt borre	owed)	No
	repai					nt payee che								
		Name of	PAN o	of Address		lress City		Pincode A	mount	Date of A	Amount	Amou		ate of
		the	the	Line 1	Line	e 2 Town	or	bo	orrowe	d Borrowing d	lue	repaid	R	epayment
		person	person,	if		Distric	et	1	13.	i	ncluding			
		from	available	e		1,000	MA.		(PY)	i	nterest			
		whom		9.36		4.0			ЖK					
		amount		1771		1		- 1/	m					
		borrowed		17.77		22072	व शयते	- 1/	$\omega =$					
		or repaid		111/			-4 -1-452	100 V	77					
		on hundi		1 1/2		933	1. 15	500 / Mal	4	- A				
		Nil		1	7.7	- 19° H	76	14/11	_	A / I		-		
A(a)	Whether p	rimary a	diustment	to trai	nsfer price.	as referre	l to in sub-s	section	(1) of section	92CE, ha	as been	made	No
`	" \	during the				-2.77	-12							
		_			follow	ving details			351		_			
		Sl Und					or the ev	occ If voc	e wh	ether If no, th	10 amou	ınt (in	Evno	etad data
		No. clau		sub- Rs.)		of money	ovoil	ible the		cess Rs.) of in				
				of prim				ited money		has income of	-		-	
		secti								iated money v			OI IIIO	niey
		I I		2CE adjus	sumen	1 -			-					
		prin	•	.		require		be within		the been rep				
		"	stment	is		1 *		idia prescr	ribea ti	me. the presc	ribea tin	ie		
		mad	le ?				he provisi							
							section (2) of						
						section	92CE.							
_	Ļ	Nil												1
B(a	a)									y way of intere	st or of s	imilar r	nature	No
		_				rred to in su	ib-section	(1) of sect	ion 94	В.				
						ving details								
		Sl No.		t (in Rs.)						f Details of				
			of expe	nditure by	inter	est, ta	x, expend	iture by v	way o	fexpenditure	brought	expen	diture	carried
			way of	interest or	depre	eciation ar	nd interes	t or of	simila	r forward as	per sub-	forwa	rd as	per sub-
			_	lar nature	_		II			e section (4) o		1		-
			incurre			TDA) durii	II					94B:	. /	
) Assessment	Amount		sment	Amount
					(in R		above.	r	` -		(in Rs.)	Year		(in Rs.)
		Nil				'/	1.2.5,01							\ 1.5.)
C(a	a)		he assess	see has ent	ered i	into an imp	ermissible	avoidance	arran	gement, as refe	erred to i	n sectio	on 96	No
(,					use is kept i				-	10 1	500110	, 0,	- 10
		_	-	•		ving details	uocyani	21311	.,,(11	, 2020).				
		(U) II yes,	prease II	sii uic i	OHOW	ving uctains								

		SI No.		Nature o	f the imp	ermissible a	avoidanc	e arrange	eme	1	previ	ous year	arisin	tax benefit g, in aggreg arrangemer	gate, to
		Nil										Purios		4114118411141	
31	a	Particula	ars of each loa ious year :-	n or dep	osit in an	amount exc	ceeding t	he limit s	pec	cified in s	ectio	on 269SS	taken	or accepted	during
		S.No	Name of the		nder or	assessee)	of loan or deposit taken or accepte	the loan or deposit was squared	am out the any the yea	nount tstanding e accoun y time du e prev	t at iring	was or ac by o or bank or us electron clearing system through	taken taken ccepted cheque c draft e of iic	loan or was taked accepted cheque or draft, where same was or accept an account	deposit en or by bank ther the taken ed by payee or an payee
31	b	Nil Particula	ars of each sp	ecified su	ım in an	amount exc	eeding tl	ne limit s	peci	ified in s	ectio	n 269SS	taken	or accepted	during
		the previ	ious year:-					_							
		S.No.	Name person whom s sum is re	from specified	whom	s of the perso specified s		Account Number available with	(if	of specified sum take or	d wen ac	ccepted heque or	en or by bank	specified su taken or ac by cheque of draft, whet	ccepted or bank her the
						//p/(assessee) the pers from who specified sum	son om		o: cl th		tronic ystem	same was or accept an account cheque of account	ed by
				ΔM		सम्बद्धाः वस्य		received	<u>"</u>					bank draft.	
(Pa	 articul	Nil ars at (a)	and (b) need r	not be giv	en in the	case of a Go	overnme	nt compa	nv.	a bankin	g cor	npany or	a corn	oration esta	blished
			e or Provincia		18.	१ महार	, or 7		,,		6 1 1 -				
31	b(a)	a day or during tl	ars of each red in respect of he previous y hrough a banl	a single ear, whe	transacti re such r	on or in resp	pect of ti	ansaction	ns re	elating to	one	event of	roccas	sion from a	person,
		S.No.				of the Paye	or	Permane Account Number available with assessee) the Payer	(if the	transacti	200		of	Date Of rec	ceipt
31	b(b)	a day or received	ars of each red in respect of by a cheque	a single	transacti	on or in resp	pect of ti	ansaction	ns re	elating to	one	event of	roccas	sion from a	person,
			lame of the Pa	ayer	Add	ress of the P	ayer		ber	ent (if avail ssee) of th	lable	with	mount	of receipt	
31	b(c)	in a day	or in respect than by a ch	of a sing	le transa	ction or in r	respect o	f transact	tion	s relating	g to c	one even	t or oc	casion to a	person,
		S.No.	Name Payer	of the	Address	of the Paye	er	Permane Account Number available with	(if		- 1		of	Date Of Pa	yment

									sessee) of e Payer					
21	b(d)	Nil	ma of a	ook maruma	nt in a		avaaadina	tha limit	amazified.	in sastis.	260CT in		to to o	noncon in a
31	b(a)	day or in	respec	ct of a sing	le tran	saction or	exceeding in respect count paye	of transa	ctions rela	ting to or	ne event or	occasion	to a per	rson, made
				the Payee			s of the Pay		Permaner	nt (if availa	Account able with			
		Nil												
		banking (Compa	ny, a post	office s	avings bar	d not be givenk, a cooper ication No. S	ative ban	k or in the	case of tr	ransactions			
31	С	Particular	rs of e	ach repay	ment o	f loan or	deposit or a					ceeding	the limi	t specified
				made dur				T .	13.6	1**	71 1 1	1+		
		S.No.	paye		payee		Permanent Account Number(if available	of the repayme	amount entitstandir the accou	re ng in w unt at by	y chequ	was n le bank le same	nade by draft, w was rep	cheque of the checker the chec
						_	with the assessee)o the payee		any time of the pro- year	evious di	r ban raft or us f electroni learing	e an ac		e cheque of ayee bank
					A				AA.	sy	ystem nrough ank accoun	a t.		
		Nil			C/	ĺ			100	1				_
31	d	269T rec	eived		than b		or any spec ne or bank o							
					27	ddress of	the lender,	or Perm	anent Ac	count N	lumber (if	Amoun	t of	repaymen
		or o	deposi	tor or per	son de	positor or	person fro	om avail	able with	the asses	ssee)of the	of loan	n or d	deposit of
		1 1					ified advar							
		adv	ance 1	s received	18	received	मूलो	recei	J-100	ecified a	advance is	by a	cheque	or bank electronic
		7		NO	244	20		2	TME				ccount	through a
		Nil			147	ETA	YNE	PAT				1-	-	
31	e	1	eived	by a chequ			or any spec which is no				_		-	
		_			der, A	ddress of	the lender,	or Perm	anent Ac	count N	lumber (if	Amoun	t of	repayment
		or of from	deposi n who	tor or per	son de ied wl	positor or	r person fro ified advar	om avail	able with er, or de whom sp	the asses	ssee)of the	of load any spreceived by a draft of clearing	n or of pecified dother cheque use of g system occount of the count of	leposit or advance
		Nil												
tak	en or					_	en in the ca company, l			•	-	•	-	
32			f brou	ght forwar	d loss	or depreci	ation allow	ance, in	the followi	ng mann	er, to exten	t availab	ole	
		S.No					f loss/allow		Amount	Amount	Order U/S and			
		NISI							returned	assessed	l Date			
32	b	1		-		-	ompany ha	-		-	•		Not App	plicable
		section 79		P.101		r	, •							
32	c	Whether	the ass	sessee has	incurr	ed any spe	eculation lo	ss referre	ed to in sec	tion 73 d	luring the p	revious	year.	No

		If yes, details	please fu	rnish the										
32	d			sessee ha	s inc	urred any	loss refer	red to in	section 73	A in resp	ect of a	ıv speci	fied busine	ss No
_				ious year		arrea arry	1000 10101	100 10 111	Section 75.			ij speci		55 110
		If yes,	please fu	rnish detai	ls		,		-					
22		of the			000.0	toto that re	ıb ath an tha		is doomed	to be some	vina on o		tion busins	00
32	e			ıpany, pie xplanatior				company	is deemed	to be carry	ying on a	specuia	ation busine	SS
]						ation loss if	any						
L		incurr	ed during	the previo	ous y	ear								
33				of deduction	ons, i		nissible und	er Chapte	er VIA or C	hapter III	(Section	10A, S	ection 10A	A) Yes
	S.No	Sect 80C	10n			Amount								150000
	2	80T	ГВ											21162
34	a						luct or colle	ect tax as	per the pro	ovisions o	of Chapte	er XVII-	B or Chapt	er No
				s please fu			- I	m . 1	- I				T.A.	
		S.No	Tax deduction	Section		lature of		Total	Total	Amou			Amount of tax	Amount of
			and)II	P	ayment	amount of payment		amount ch on whi	1 -	tax am		deducted	tax deducted
			collection	n			or receipt			as or	tax			or
			Account					required	I			ducted	collected	collected
			Number				nature	_	be or	out of		aucteu	on (8)	not
			(TAN)				specified	deducte	-		` '	llected	011 (0)	deposited
			(1111)			15	in column	- Part - 100 Part	at		at	less		to the
						THE STATE OF THE S	(3)	collecte	V. 73 Pr.	d	tha			credit of
					h	4	À	out of (4	70. 170	I	spe	ecified		the Central
					Lθ			8	(5)		-	e out of		Government
				- (m			7	400		(7)	1		out of (6)
				- 0	VI.		1414	ł.	1/2					and (8)
		Nil		T II	{{		A 111	28.	311		·			
34	b	l		sessee is re	equir	ed to furn	ish the state	ement of	tax deducte	d or tax c	ollected.	If yes,	please furni	sh No
		the de		1			managara ora					-1-		
		S.No	Tax	deductio			e date	200	- 32 23	ether the				lease
			and	collectio		0. 5. 37.5	nishing						urnish list	of
				int Numbe	er Fo	orm	भ महा	if fur	nished con					
			(TAN)	b	16 3	5-6-	-02	all				ransactions	
			9 /	1/4/		-	سيسك	-125		A	equired		which are	not
		Nil	-	.u a	۸.				Гер	orted.	_	I	eported.	
34	С		er the as	sessee is 1	iable	to pay in	terest unde	r section	201(1A) or	section 2	206C(7).	If ves. n	lease furnis	sh Not
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		30000 10 1		p,	HA U		_01(111) 01			J •o, p	10400 1011110	Applicable
		S.No				Tax de	eduction a	and Amo	ount	of Amou	nt	Da	tes of paym	
						collection	on Acco	unt inter	est und	er				
						Number	(TAN)	secti	on					
								2010	1A)/206C(7)				
								is pa	yable					
25	1	Nil		. 1'				1 . '1 .			1 .	1 1		
35	a	S.No		trading co		rn, give qi Init	uantitative			Items of g			ng stock	Chartaga
		5.110	Item	ivame	ار	mi				es	during	Closi	ng stock	Shortage/ excess,
								Su		during	the			if any
										the	previou	c		ii aiiy
										previous	1 *	3		
										year	Jean			
		Nil								<i>J</i> - ··-	1			
35	b		case of a	manufactı	ıring	concern,	give quanti	tative de	tails of the p	rincipal i	tems of r	aw mat	erials, finish	ned products
		and by	-product	s :-										
35	bA		naterials											
		S.No	Item Na	me	Unit	_	ingPurchase		Consumpt			ıg *Yie		nt-Shortage/
						stock		the		gduring	stock	of	_	of excess,
							previous	year	the	the		I	hed yield	if any
									previous	previou	18	prod	ucts	
		N 703							year	year				
25	hD.	Nil Einigh	ed produ	ots :			,							
133	bB	⊦rımısn	eu proau	CIS :										

		S.No Nil	Item Nam	ne 	Unit	Opening stock	during the	manufactur- ed during s the previous			Closing s	tock	excess, if any
35	bC	By produ	icts :										
33		S.No	Item Nam	e	Unit	Opening stock	during the	manufactur- ed during s the previous			Closing s	tock	Shortage/ excess, if any
26	T., 41,	Nil				C +	d:	4		O : 4	1 f . 11	C	_
30	In the) Total an		•			mount of (d	er section 115- l) Total tax		otal tax pa		
		of	•	buted re	eduction eferred ection 1	as to in	reduction referred	on as pa	nid thereon	Amo		Dates payme	of
A(a	a)		the assesse	ee has r	received	any amoui	nt in the	nature of divi	dend as referre	ed to i	n sub-clai	ise (e) of	No
2 1(0	4)							wing details:-	dena as referre	ou to	iii suo ciut	ase (e) or	
		Sl No.	, == 500000			ved (in Rs.	all the same of th	-0	Dat	e of re	eceipt		1
		Nil			12	(-11	100	- 100			F		
37	Whet	ther any c	ost audit w	as carri	ed out	433		43					Not
		-		/	77			17.71					Applicable
	Whet	ther any a s, give the er/item/va	udit was co	f any, or	d under the	he Central ification of orted/ident	Excise A	eement on any),			£40	Not Applicable
	servio	ces as mags, give the	y be reporte e details, if	ed/ident f any, or	tified by f disqual	the auditor	r or disagr	eement on any				п тахаотс	Applicable
40									eding previous	Vear	/-		_
		culars	Previous		prom, c	, 101 the	previou		g previous Yea	-			-
No		culais	Ticvious	Tear	Me	Sec.		Treccuin	g previous rec				
a	Total	turnover e assessee				FAX	1748	6000					5976000
b	Gross	s profit / over	2	835881	J	17486000	16.22%	-	2191677		5976000		
	Turne			540251		17486000			401054		5976000		
d	Stock Trade Turne	e /	51	550716		17486000	294.819	%	52225914		5976000	873.93%	
e	Mate consu Finisi good produ	umed/ hed s					%					%	
(Tł	ne deta	ails requir	ed to be fu	rnished	for princ	ipal items	of good	s traded or ma	nufactured or s	ervice	s rendered	<u>d)</u>	-
									vious year und				n Income-
		ct, 1961 a	and Wealth	tax Act	t, 1957 al	longwith d	letails of	relevant proce	eedings				
		which o	demand/ T			raised/Ref		Date of demar raised/refund	Amount		Remarks		
		refund re	elates to			received)	1	received					
12		Nil	the	i	naine d' e	f.,,,,,, !		in Form M. C1	on Econo Ni	1 A ·	. Fo N	C1D0 IC	No
42			the assesse se furnish	ee 1s req	uired to	Turnish sta	itement i	ın Form No.61	or Form No. 6	01A 0	r Form No). 61B? If	INO

		Sl	Income-tax	Type of Form	Due date	for	Date	of	Whether the Form	If not, please furnish
		No	.Department		furnishing		furnishing,		contains	list of the details/
			Reporting Entity				furnished		information about	transactions which
			Identification						all details/	are not reported.
			Number						transactions which	_
									are required to be	
									reported.	
	'	Nil								
43					tity or alterna	ite rep	orting entity is l	iabl	e to furnish the report	as referred No
			in sub-section (2)							
		Sl		rt has Name of pa	rent entity	Nam			Date of furnishing	
		No		•		repor		(if	of report	
			the assessee			appli	cable)			
			parent entity							
			alternate rep	orting						
			entity							
	1 ()	Nil								
L.			•	nter expected date	_		-			
44			•	•	es registered	or no	ot registered und	ler	the GST:(This Clause	e is kept in abeyance
		_	31st March, 2020							
		1		Expenditure in re						Expenditure
		No		Relating to goods					1 2	relating to entities
			incurred during	200 April 200 A		alling	registered entit	ies	registered entities	not registered under
			the year	exempt from	- APPENDING - 1900 A. A.		150			GST
				GST	composition	9.	D.S.			
					scheme	<u> </u>	1111			
1		Nil		7397			1915.3			

Place **Dhanbad** 12/10/2019 Date

Name Membership Number

FRN (Firm Registration Number)

325116E C - 1, Premshila Apartment, Bank Colony , Master Para, Hirapur, Dhanbad, JHARK HAND, 826001, Address

<u>409606</u>

Phalgunee Banerjee

Form Filing Details		S TAX UCT
Revision/Original	Original	

		,				Additi	on Details(Fro	m Point No. 18)			,	
Description	of	Sl.No.	Date	of	Date	put to	Amount	Adjustment on account of			Total Am	ount
Block of Assets			Purchase		use			MODVAT	Exchange	Subsidy		
									Rate	Grant		
									Change			
Furnitures	&									,		
Fittings @ 10%												
Total of Furnit	Total of Furnitures & Fittings @ 10%									0		
Plant	&	1	17/07/2018		17/07/	/2018	177382	0	0	0		177382
Machinery @ 15	%											
Total of Plant & Machinery @ 15%							177382					

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			(
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			(

This form has been digitally signed by <u>SANJAY KUMAR</u> having PAN <u>AMZPK1390A</u> from IP Address <u>157.42.41.80</u> on <u>2019-10-12 10:18:20.0</u> .

Dsc SI No and issuer <u>1401304343CN=(n)Code</u> <u>Solutions</u> <u>CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals Limited,C=IN</u>



M/S KISHAN CONSTUCTION Prop: SANJAY KUMAR

CHIRA CHAS, BOKARO

PARTICULARS	AMOUNT(Rs.)	T FOR THE YEAR ENDED 31ST MARCH PARTICULARS	AMOUNT(Rs.)
To Opping Steel Bank Flat			(12.7)
To Opeing Stock Ready Flat	3,899,400.00	By Gross Sale	17,486,000.0
To Opening Stock WIP	48,326,514.00	By Closing Stock WIP Flats	
	10,020,314.00	By Closing Stock Ready Flats	3,899,400.0
To Purchase of Raw Material, etc	10,946,058.44	by Closing Stock Ready Flats	47,651,316.0
To Wages	3,028,863.00		
	0,020,000.00		
To Gross profit C/d	2,835,880.56		
	_,===,====		
	69,036,716.00		69,036,716.00
To Assessable Ch			25/250/12010
To Account Maintenance	36,000.00	By Gross Profit B/d	2,835,880.56
To Account Maintenance charges	540.44	By Rental Income	864,000.00
To Bank Charges & Comm.	35,342.68	By Round off	2.73
To Newspaper & Periodicals To Travelling Expenses	5,430.00		
	88,658.00		
To Printing & Stationery	26,483.00		
To Telephone & Mobile Expenses To Tax Audit Fees	36,240.00		
	10,000.00		
To Office Expenses	16,865.00		
To Diesel Expenses	86,458.00		
To ESI - Employers Contribution	26,560.00		
To PF - Employers Contribution	52,537.00		
To PF Administration charges	6,000.00		
To Late Fee	9,700.00		
To Registration charges	75,011.00		
To ITR Filing Fee	2,500.00		
To Misc Expenses	3,582.00		
To Plan Passing Fee	211,206.30		
To Insurance	17,026.00		
To Interest on Term Loan	1,507,953.00		
To Depreciation	41,540.00		
To Net Profit Transferred to	1,404,250.85		

As per our report of even date attached For:-. BANDYOPADHYAY & DUTT

3,699,883.27

Chartered Accountants Place : Dhanbad

Date : 12.10.2019 UDIN:19409606AAAABA3378

(Phalgunee Banerjee)

Partner M.No. 409606 For:- M/s Kishan Construction

Sanjay Kumar

Proprietor

3,699,883.27

M/S KISHAN CONSTUCTION Prop: SANJAY KUMAR CHIRA CHAS, BOKARO

CAPITAL & LIABILITIES		AMOUNT(Rs.)	ASSETS & PROPERTIES		ABAOLINIT/D- \
Proprietors' Capital Account:		1	Fixed Assets:		AMOUNT(Rs.)
Balance blf	16,347,456.14		Building		12 457 000 00
Add: Net profit for the year	1,404,250.85		Land Purchased		13,457,000.00
Add: Rental Income	399,000.00		Tools, Tackles & Misc. Equip.	46,656.00	9,815,447.00
Add: Interest on IT Refund	-		Less: Deprn @ 15%	6,998.00	20 (50 00
Add: SB interest Received	21,161.75		2033 . DCp111 @ 1370	0,998.00	39,658.00
Add: Dividend	15,030.00		Motor Cycle (B/F)	14,173.00	
Add: Director's Remuneration	2,160,000.00		Add: Purchase	177,382.00	
	20,346,898.74		Less: Deprn @ 15%	28,733.00	162,822.00
Less: Insurance Premium	126,645.00		1370	20,733.00	102,822.00
Less: Withdrawal	1,875,719.78	18,344,533.96	Furniture & Fixture (B/F)	5,021.00	
			Less: Deprn @ 10%	502.00	4,519.00
Loans (Liability)			20/0	302.00	4,519.00
Term Loan # 00140600003414	6,298,491.00		CCTV Purchased	25 292 00	
Term Loan # 00140600003732	9,275,571.07	15,574,062.07	Less: Deprn @ 7.5%	35,382.00	20.075.00
	0,210,072.07	13,374,002.07	Less. Depin @ 7.5%	5,307.00	30,075.00
Current Liabilities & Provisions:			Gold Coin		100 510 00
Advance From Customer	41,698,412.40		Gold Bond		198,640.00
Add :- During the Year	15,250,826.01		Shares of TATA Steel	1700 Charas	260,000.00
	56,949,238.41		Shares of TATA Motors	1700 Shares 500 Shares	188,637.44
Less : Adjusted	17,486,000.00	39,463,238.41	Shares of TATA Motors	500 Shares	1,014,666.14
, , , , , , , , , , , , , , , , , , , ,		33, 133,233,12	Current Assets:		
Trade Creditor	1,589,540.40		Stock WIP Flat		47 (51 21 00
Owners' contribution towards land	6,043,200.00		Stock of Finished Flats		47,651,316.00
Provision For Service tax Payable	1,370,501.95		Other Receivables		3,899,400.00
Advance against sale of flat	7,362,000.00		Directors Remuneration Receivable		13,795.00
Advance Rent	59,850.00		Sundry Debtors		
Accounting charges Payable	36,000.00		Loan & advances :-		5,381,763.23
Unpaid Audit Fees	9,700.00		Advance against purchases		
PF Payable	11,068.00		Sudha Kumar		356 661 00
ESI Payable	3,611.00		Advance Tax 20178- 19		256,661.00 300,000.00
Outstanding Wages	49,325.00	16,534,796.35	TDS 2018 - 19		126,300.00
€		, , ,	GST Input Tax Credit		
			OST IIIput Tax Credit		1,408,031.86
			Cash At Bank:		
			Bank of Baroda A/c # 00140100018907	17.70	
			Bank of Baroda A/c # 0014010001890/ Bank of Baroda A/c # 00140200000334	17.70	
			Syndicate Bank A/c # 74582200005040	2,412,038.25	
			Syndicate Bank A/c # 74582200005040 Syndicate Bank A/c # 74583070000116	157,155.71	E E04 627 66
			3, Talcate Dalik M/C # 74303070000116	3,015,426.00	5,584,637.66
			Cook in Handalds and the Line in		
			Cash in Hand: (As certified by the Propri	etor)	123,261.46

89,916,630.79 89,916,630.79

As per our report of even date attached For:-. BANDYOPADHYAY & DUTT Chartered Accountants

Place: Dhanbad Date : 12.10.2019

UDIN:19409606AAAABA3378

(Phalgunee Banerjee)

M.No. 409606

Partner

For:- M/s Kishan Construction

Sanjay Kumar

Proprietor