

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2021-22

PAN	ALFPS1823D	Form Number	ITR-3
Name	SURENDER PAL SINGH	e-Filing Acknowledgement Number	122245520030222
Address	PROP- DAYAL BUILDER , PLOT NO. 9 & 9A , DARJEE LANE , RAMDAS BHATTA,BISTUPUR , JAMSHEDPUR , 35- Jharkhand , 91-India , 831001		
Status	Individual		
Filed u/s	139(1) Return filed on or before due date		

Sl. No.	Description	Amount
1	Current Year business loss, if any	0
2	Total Income	40,51,660
3	Book Profit under MAT, where applicable	0
4	Adjusted Total Income under AMT, where applicable	40,51,660
5	Net tax payable	10,69,118
6	Interest and Fee Payable	9,609
7	Total tax, interest and Fee payable	10,78,727
8	Taxes Paid	10,83,595
9	(+)Tax Payable /(-)Refundable (6-7)	(-) 4,870
10	Dividend Tax Payable	0
11	Interest Payable	0
12	Total Dividend tax and interest payable	0
13	Taxes Paid	0
14	(+)Tax Payable /(-)Refundable (11-12)	0
15	Accrued Income as per section 115TD	0
16	Additional Tax payable u/s 115TD	0
17	Interest payable u/s 115TE	0
18	Additional Tax and interest payable	0
19	Tax and interest paid	0
20	(+)Tax Payable /(-)Refundable (17-18)	0

This return has been digitally signed by SURENDER PAL SINGH in the capacity of Self having PAN ALFPS1823D from IP address 10.1.254.19 on 03-02-2022 21:35:29

DSC Sl. No. & Issuer 5282234 & 69991812678233CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**SURENDER PAL SINGH**  
**PROP. : DAYAL BUILDER**  
Plot No. 9 & 9A  
Darjee Lane, Ramdas Bhatta  
Bistupur, Jamshedpur-831 001  
**ASST. YEAR : 2021-2022**

**COMPUTATION OF TAXABLE INCOME**

**INCOME FROM HOUSE PROPERTY**

Rent Received from Veggie House, Aditypur	120,000.00	
Rent Received from State Bank of India	85,500.00	
	<u>205,500.00</u>	
Less : Statutory Deduction	61,650.00	143,850.00

**INCOME FROM BUSINESS**

Income from Dayal Builder	4,016,739.50	
Less : Income Considered under head Income from Other Sources	<u>200,458.73</u>	3,816,280.77

**INCOME FROM OTHER SOURCES**

Income from S/B Interest	6,413.90	
Income from Interest on FDR	194,044.83	
	<u>200,458.73</u>	4,160,589.50

Less : Deduction U/s. 80 C

SBI Life Insurance

LIC 77,520.00

Deduction U/s. 80 D (Star Health-36562)

Deduction U/s. 80 TTA

77,520.00

25,000.00

6,413.90

108,933.90

4,051,655.60

Rounded off

4,051,650.00

Tax on Income

Add : 10% Surcharges

1,027,998.00

1,027,998.00

Add : 4% Education Cess

41,120.00

1,069,118.00

Less : T.D.S 651,836.00

Less : T.C.S. 31,759.00

Less : Advance Income Tax. 400,000.00

1,083,595.00

(14,477.00)

Add : Interest U/s. 234 B

Interest U/s. 234 C 9,609.00

9,609.00

**Refundable Amount**

(4,868.00)

**M/s. DAYAL BUILDERS**

*Surender Pal Singh*  
**Proprietor**



AUDIT-REPORT  
AND  
STATEMENT OF ACCOUNTS.  
OF

SURENDRA PAL SINGH  
PROP.: DAYAL BUILDERS  
B.S.PLAZA BUILDING,  
GROUND FLOOR,MAIN ROAD,  
BISTUPUR,JAMSHEDPUR

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

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J.SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
12, RJS BUILDING,  
DIAGONAL ROAD,  
BISTUPUR, JAMSHEDPUR- 831 001  
☎: 0657 – 2321419,2321549  
✉: jsubhash49@gmail.com

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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**

We have examined the Balance Sheet as at 31<sup>st</sup> March, 2021 and the Profit and Loss Account for the period beginning from 01.04.2020 to ending on 31.03.2021, attached herewith, of SURENDER PAL SINGH, PROP. :MS DAYAL BUILDERS, B.S.PLAZA,GROUND FLOOR,MAIN ROAD, P.O.BISTUPUR, JAMSHEDPUR, JHARKHAND (PAN ALFPS1823D)

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 Jamshedpur – 831 001.

(A) We report the following observation/comments/discrepancies/inconsistencies if any:-

(B) Subject to above:-

- (a) We have obtained all the information and the explanation, which to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (b) In our opinion, proper books of accounts have been kept at the Head office of the assessee so far as appears from our examination of the books.
- (c) In our opinion and the best of our information and according to the explanation given to us, the said accounts, read with notes thereon, if any, gives 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<sup>ST</sup> 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

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

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 observation/qualification, if any ;



*Anil K. Agarwal*

NAME : ANIL KUMAR AGARWAL

M. NO. : 079585

ADDRESS : J.SUBHASH & CO.

CHARTERED ACCOUNTANTS

12, R.J.S. BUILDING,

DIAGONAL ROAD, BISTUPUR

JAMSHEDPUR - 831001.

UDIN : 22079585AAIccR6748

Place : Jamshedpur

Date : 24.01.2022



**Form No 3 CD**  
(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 **SURENDER PAL SINGH**  
**PROP. : DAYAL BUILDERS**
2. Address **B.S.PARK PLAZA BUILDING,**  
**BISTUPUR, JAMSHEDPUR-831001**  
**ALFPS1823D**
3. Permanent Account No **ALFPS1823D**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, Goods & Service Tax, customs duty, etc. if yes, please furnish the registration number or GST No or any other identification number allotted for the same **GST Regn. No. 20ALFPS1823D1ZO**
5. Status **PROPRIETORSHIP**
6. Previous Year **From 01.04.2020 to 31.03.2021**
7. Assessment Year **2021- 2022**
8. Indicate the relevant clause of section 44 AB under which the audit has been conducted **Clause (a) of 44AB**
- 8(a) Whether the Assessee has opted for Taxation u/s. 115BA/115BAA/115BAB **N.A.**

**PART-B**

9. (a) If firm or Association of Persons, indicate names of Partners/members and their profit sharing ratios. **Not Applicable**
- (b) If there is any change in the Partners/members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. **Not Applicable**
10. (a) 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). **Builder**
- (b) If there is any change in the nature of business or profession, the particulars of such change. **NO**
11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. **YES**



**M/s. DAYAL BUILDERS**

*S. Singh*  
**Proprietor**

Cash Book, Ledger, Bank Register & Allied Documents.  
Address :  
B. S. Park Plaza, Bistupur,  
Jamshedpur - 831 001

- (b) List of Books of account maintained and the address at which the books of accounts are kept (In case books of accounts 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 )
- (c) List of books of account and nature of relevant documents examined
12. Whether the profit and loss account includes any profit 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).
13. (a) Method of accounting employed in the previous year.  
(b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.  
(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.  
(d) Whether any adjustment is required to be made in the profit or loss for complying with the provision of Income computation & disclosure standards notified U/s. 145 (2)  
(e) If answer to (d) above is in affirmative give Details of such adjustment  
(f) Disclosure as per ICDS
14. (a) Method of valuation of closing- stock employed in the previous year.  
(b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit and loss.
15. A. Give the following particulars of the capital asset converted into stock-in-trade :-  
(a) Description of capital assets;  
(b) Date of acquisition;  
(c) Cost of acquisition;  
(d) Amount at which the assets is converted in to stock-in-trade;
16. Amounts not credited to the profit or loss account, being: -  
(a) The items failing within the scope of section 28;

---Do---

NO

Mercantile

No

N.A

Not Applicable

Not Applicable  
Not Applicable  
Details as per Annexure I  
At Cost

NIL

N.A

NIL



M/s. DAYAL BUILDERS

*S. S. Singh*  
Proprietor



- (b) The Performa credits, drawback, refund of duty of customs or excise or service tax, or refund of sale tax or value added tax, where such credits, drawbacks or refunds, are admitted as due by the authorities concerned; NIL
- (c) Escalation claims accepted during the previous year; NIL
- (d) Any other item of income; NIL
- (e) Capital receipts, if any; NIL
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: - N.A
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 :-
- (a) Description of asset/block of assets.
- (b) Rate of depreciation.
- (c) Actual cost of written down value, as the case may be.
- (d) Additions/Deductions during the year with dates; in the case of any addition of an assets, date put to use; including adjustment on account of :-
- (i) Central value Added Tax credit claimed and allowed under Central Excise Rules, 1944, in respect of assets acquired on or after 1st March 1994,
- (ii) change in rate of exchange of currency, and
- (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.
19. Amounts admissible under sections : 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA) 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E

Amount Debited to the profit and loss account ;

Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions. If any specified under the conditions, if any specified under the relevant 14 provisions of Income tax Act. 1961 or Income tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

**Details as per Schedule 'D'  
Attached to this Report**

NIL



M/s. DAYAL BUILDERS

Proprietor

20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profit or dividend.[Section 36(1)(ii).	NIL
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Details as per Annexure II Attached to this Report
21. (a)	Amounts debited to the profit and loss account being: -	
	Expenditure of capital nature.	NIL
	Expenditure of personal nature.	NIL
	Expenditure of advertisement	NIL
	Expenditure incurred at clubs being cost for clubs services and facilities used	NIL
	Expenditure by way of penalty or fine for violation of any law for the time being in force	NIL
	Expenditure by way of Any other penalty or fine not covered above	NIL
	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
(b)	Amount inadmissible under section 40(a), if yes (Annexure attached), if No. (No) :-	NO
(c)	Amounts debited to profit or loss account being, Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
(d)	Disallowance/deemed Income under section 40A(3) :	
	(A) On the basis of the examination of books of account and other relevant documents /evidence, Whether the expenditure covered under section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details :	YES
	(B) On the basis of the examination of books of account and other relevant documents /evidence, Whether the payment referred to in section 40A(3A) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):	YES
(e)	Provision for payment of gratuity not allowable under section 40A(7);	NIL
(f)	Any sum paid by assessee as an employer not allowable under section 40A(9);	NIL
(g)	Particulars of any liability of a contingent nature.	NIL



M/s. DAYAL BUILDERS

*Dayal*  
Proprietor



- |  |   |            |           |            |      |          |            |     |           |            |     |             |            |
|--|---|------------|-----------|------------|------|----------|------------|-----|-----------|------------|-----|-------------|------------|
| (h) Amount of deduction inadmissible in term of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;   | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| (i) Amount inadmissible under the provisio to section 36(1)(iii);  | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| 22 Amount of Interest inadmissible under section 23 of the Micro, small and Medium Enterprises Development act 2006  | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| 23. Particulars of payments made to person specified under section 40A(2)(b).  | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| 24. Amounts deemed to be Profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.  | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| 25. Any amount of profit chargeable to tax under section 41 and computation thereof.   | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| 26. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f), (g) of section 43B, the liability for which :-   |   |            |           |            |      |          |            |     |           |            |     |             |            |
| (A) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding year and was  |   |            |           |            |      |          |            |     |           |            |     |             |            |
| (a) Paid during the previous year;   | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| (b) Not paid during the previous year;   | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| (B) Was incurred in the previous year and was  | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| (a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);  | <table border="0"> <tr> <td>EPF</td> <td>22,109.00</td> <td>07.04.2021</td> </tr> <tr> <td>ESIC</td> <td>3,530.00</td> <td>07.04.2021</td> </tr> <tr> <td>TDS</td> <td>49,604.00</td> <td>26.07.2021</td> </tr> <tr> <td>GST</td> <td>1,16,356.00</td> <td>20.05.2021</td> </tr> </table> | EPF        | 22,109.00 | 07.04.2021 | ESIC | 3,530.00 | 07.04.2021 | TDS | 49,604.00 | 26.07.2021 | GST | 1,16,356.00 | 20.05.2021 |
| EPF  | 22,109.00   | 07.04.2021 |           |            |      |          |            |     |           |            |     |             |            |
| ESIC   | 3,530.00  | 07.04.2021 |           |            |      |          |            |     |           |            |     |             |            |
| TDS  | 49,604.00   | 26.07.2021 |           |            |      |          |            |     |           |            |     |             |            |
| GST  | 1,16,356.00   | 20.05.2021 |           |            |      |          |            |     |           |            |     |             |            |
| (b) Not paid on or before the aforesaid date   | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |
| ( State whether sales tax, Goods & Service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.  | NO  |            |           |            |      |          |            |     |           |            |     |             |            |
| 27. (a) 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. | N.A.  |            |           |            |      |          |            |     |           |            |     |             |            |
| (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.   | NIL   |            |           |            |      |          |            |     |           |            |     |             |            |



M/s. DAYAL BUILDERS

*Surash*  
Proprietor

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.

NIL

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.

NIL

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]

NIL

A. Whether primary adjustment to transfer price, as Referred to in sub-section(1) of section 92CE, has been made during the previous year, if yes, please furnish the following details

B. 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, if yes, please furnish the following details

31. \*(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

**Details as per Annexure III  
Attached to this Report**

- (i) Name of the lender or depositor;
- (ii) Address of the lender or depositor
- (iii) PAN of the lender or depositor
- (iv) Amount of loan taken or deposit or accepted;
- (v) Whether the loan or deposit was squared up during the previous year ;
- (vi) Maximum amount outstanding in the account at any time during the previous year;
- (vii) Whether the loan or deposit was taken or accepted by cheque or Bank draft or use of electronic clearing system through a Bank Account.
- (viii) In case the loan or deposit was taken or accepted by cheque or Bank draft, Whether the same was taken or accepted by an account payee cheque or an account payee bank draft.



M/s. DAYAL BUILDERS

*S. P. Singh*  
Proprietor



(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

NIL

- (i) Name of the person from whom specified sum is received
- (ii) Address of the person from who specified sum is received
- (iii) PAN of the person from whom specified sum is received
- (iv) Amount of specified sum taken or accepted
- (v) Whether the specified sum was taken or accepted by cheque or Bank draft or use of electronic clearing system through a Bank account
- (vi) In case the specified sum was taken or accepted by cheque or Bank draft, whether the same was taken or accepted by an account payee- cheque or an account payee Bank draft.

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

NIL

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

NIL



M/s. DAYAL BUILDERS

*Dayal*  
Proprietor

(d) Particulars of each payment in an account exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

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

**Details as per Annexure IV  
attached to this Report**

- (i) Name of the payee
- (ii) Address of the payee
- (ii) PAN of the Payee
- (iv) Amount of the repayment;
- (v) Maximum amount outstanding in the account at any time during the previous year;
- (vi) Whether the repayment was made by cheque or Bank draft or use of electronic clearing system through a Bank account.
- (vii) In case the repayment was made by cheque or Bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

(d) 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.

NIL



M/s. DAYAL BUILDERS

*Dayal*  
Proprietor



- (i) Name of the payer
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified advance received by cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(e) Particulars of repayment of loan or deposit or any specified advance in an account 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.

NIL

- (i) Name of the payer
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified Received by cheque or a bank draft which is not an account payee or account apyee Bank draft during the previous year

32. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

(a)

Serial Number	Assessment Year	Nature of Loss/ allowance (in rupees)	Amount returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
-----NIL-----					

(b) 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 can not be allowed to be carried forward in terms of section 79.

NIL

(c) 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

NIL

(d) 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.

NIL

(e) 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.

NIL



M/s. DAYAL BUILDERS

*Spsh*  
Proprietor

33. Section-wise details of deductions, if any, admissible under chapter VI-A or Chapter III (Section 10A, Section 10AA.)

Deduction U/s. 80 C Rs. 77,520.00  
Deduction U/s. 80 D Rs. 25,000.00  
Deduction U/s. 80 TTA Rs. 6,413.90

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of chapter XVII-B or XVII-BB, If Yes please furnish :

Details as per Annexure – V  
Attached to this Report

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details :

NIL

Tax deduction and collection Account Number (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.

(c) Whether the assessee is liable to a pay interest under section 201 (1A) or section 206C (7). If yes, please furnish :

NO

Tax Deduction and Collection Account Number (TAN)

Amount of Interest U/s. 201 (1A)/ 206 C(7) is payable.

Amount paid out of above alongwith Date of payment

35. (a) In the case of a trading concern, give quantitative details of principal item of goods traded:

Not Applicable

- (i) Opening Stock
- (ii) Purchase during the previous year;
- (iii) Sales during the previous year;
- (iv) Closing stock;
- (v) Shortage/excess, if any,

(b) In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products:

Not Available

A. Raw Materials:

- (i) Opening stock;
- (ii) Purchase during the previous year;
- (iii) Consumption during the previous year;
- (iv) Sales during the previous year;
- (v) Closing stock;
- (vi) \* Yield of finished products;
- (vii) \* Percentage of Yield;
- (viii) Shortage/ excess, if any,

B. Finished Products/ By-Products;

- (i) Opening stock;



M/s. DAYAL BUILDERS

Proprietor





42. Whether the assessee is required to furnish statement in Form No.61, Form No. 61A or Form NO. 61B, if yes, please furnish

Not Applicable

43. Whether the assessee or its parent entity or Reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 if yes, please furnish the Details

Not Applicable



*Anil K. Agarwal*

NAME : Anil Kumar Agarwal  
(Partner)  
M. NO. : 079585  
ADDRESS : J.SUBHASH & CO.  
Chartered Accountants  
12, R.J.S. Building  
Diagonal Road, Bistupur  
Jamshedpur-831001

Place : Jamshedpur  
Date : 24.01.2022

M/s. DAYAL BUILDERS  
*Sprish*  
Proprietor



**ANNEXURE : I**

**FORMING PART OF CLAUSE 13 (e) OF FORM NO. 3 CD**

Disclosure as per ICDS

ICDS	DISCLOSURE
ICDS I - Accounting Policies	The financial statements have been prepared on the historical cost basis and are in accordance with generally accepted accounting principle. Mercantile method of accounting has been employed unless otherwise specifically stated elsewhere in this schedule. However, where amount is immaterial/negligible and / or establishment of accrual/determination of amount is not possible, no entry is made for accrual.
ICDS II - Valuation of Inventories	The Assessee is a Builder hence valuation of Inventories is not applicable.
ICDS III - Construction Contracts	The Amount of Construction revenue recognised as revenue in the period is as per Annexed audited financial statements.
ICDS IV - Revenue Recognition	Revenue recognised from Construction of Building & Rent Income
ICDS V - Tangible Fixed Assets	Tangible Assets are carried at cost/WDV less depreciation based on written down value method.
ICDS VII - Governments Grants	Not Applicable, No Government Grants was taken by the Assessee.
ICDS IX - Borrowing Costs	Interest and other borrowing costs attributable to qualifying assets, are added to the cost of the qualifying asset, until such time as the assets are substantially ready for their intended use. Qualifying assets are those that necessarily take more than 1 year or substantial period of time to get ready for their intended use. Other borrowing cost is recognised in Profit & Loss account in the year in which they are incurred.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities & Assets are not recognised and nor disclosed in the financial statements as per reported by the Assessee.

**M/s. DAYAL BUILDERS**

*S. Singh*  
Proprietor



**J. SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**

PROP. : DAYAL BUILDERS  
B. Z. PLAZA BUILDING  
GROUND FLOOR MAIN ROAD,  
BISTUPUR, JAMSHEDPUR  
ASSTT. YEAR : 2021-2022

ANNEXURE : II

**FORMING PART OF CLAUSE 20 (b) OF FORM NO. 3 CD**

Serial Number	Nature of Fund	Sum Received from employees	Due Date for Payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
1	P.F	13,104.00	15.05.2020	13,104.00	20.06.2020
2	P.F	10,120.00	15.06.2020	10,120.00	20.06.2020
3	P.F	10,120.00	15.07.2020	10,120.00	16.07.2020
4	P.F	8,820.00	15.08.2020	8,820.00	17.08.2020
5	P.F	10,584.00	15.09.2020	10,584.00	14.09.2020
6	P.F	10,584.00	15.10.2020	10,584.00	07.10.2020
7	P.F	9,644.00	15.11.2020	9,644.00	12.11.2020
8	P.F	9,144.00	15.12.2020	9,144.00	12.12.2020
9	P.F	9,144.00	15.01.2021	9,144.00	13.01.2021
10	P.F	9,144.00	15.02.2021	9,144.00	13.02.2021
11	P.F	10,584.00	15.03.2021	10,584.00	15.03.2021
12	P.F	10,584.00	15.04.2021	10,584.00	07.04.2021
1	ESIC	821.00	15.05.2020	821.00	20.06.2020
2	ESIC	821.00	15.06.2020	821.00	20.06.2020
3	ESIC	761.00	15.07.2020	761.00	16.07.2020
4	ESIC	663.00	15.08.2020	663.00	17.08.2020
5	ESIC	663.00	15.09.2020	663.00	14.09.2020
6	ESIC	663.00	15.10.2020	663.00	07.10.2020
7	ESIC	573.00	15.11.2020	573.00	12.11.2020
8	ESIC	573.00	15.12.2020	573.00	12.12.2020
9	ESIC	573.00	15.01.2021	573.00	13.01.2021
10	ESIC	573.00	15.02.2021	573.00	13.02.2021
11	ESIC	663.00	15.03.2021	663.00	15.03.2021
12	ESIC	663.00	15.04.2021	663.00	07.04.2021



M/s. DAYAL BUILDERS  
Spsingh  
Proprietor



**SURENDRA PAL SINGH**  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR-831 001  
ASST.YEAR : 2021-2022

**ANNEXURE : III**

**FORMING PART OF CLAUSE 31 (a) OF FORM NO. 3 CD**

Particulars of each load or deposit in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year

SL.NO.	*	**	***	****	*****	*****	*****	*****
1	Pratap Singh	Jamshedpur, Jharkhand	AEQPS4901J	2,000,000.00	NO	2,095,919.00	YES	YES
2	Simran Kaur	Jamshedpur, Jharkhand		550,000.00	NO	930,000.00	YES	YES
3	Subhash Chandra Dua	Jamshedpur, Jharkhand		2,000,000.00	NO	2,000,000.00	YES	YES

- \* Name of the lender or depositor
- \*\* Address of the lender or depositor
- \*\*\* PAN No. of the lender or depositor
- \*\*\*\* Amount of Loan or deposit taken or accepted
- \*\*\*\*\* Whether the Loan/deposit was squared up during the previous year
- \*\*\*\*\* Maximum amount outstanding in the account at any time during the year.
- \*\*\*\*\* Whether the loan or deposit was taken or accepted by cheque or Bank Draft or use of electronic clearing system through a bank account
- \*\*\*\*\* In case the loan or deposit was taken or accepted by cheque or Bank, Whether the same was taken or accepted by an account payee cheque or an account payee bank draft



**M/s. DAYAL BUILDERS**

*Surendra Pal Singh*  
Proprietor

**SURENDRA PAL SINGH**  
PROP. : DAYAL BUILDER  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
JAMSHEDPUR, JHARKHAND - 831 001  
ASST. YEAR : 2021-2022

**ANNEXURE : IV**

**FORMING PART OF CLAUSE 31 (c) OF FORM NO. 3 CD**

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

SL.NO.	*	**	***	****	*****	*****	*****
1	Pritam Singh Bhatia	Jamshedpur, Jharkhand		300,000.00	900,000.00	YES	YES
2	Simran Kaur	Jamshedpur, Jharkhand		208,000.00	930,000.00	YES	YES

- \* Name of the Payee  
\*\* Address of the Payee  
\*\*\* PAN No. of the Payee  
\*\*\*\* Amount of the Repayment  
\*\*\*\*\* Maximum amount outstanding in the account at any time during the year.  
\*\*\*\*\* Whether the repayment was made by cheque or Bank Draft or use of Electronic clearing system through a bank account  
\*\*\*\*\* In case the repayment was made by cheque or Bank Draft, Whether the same was taken or accepted by an account payee cheque or an account payee bank draft



**M/s. DAYAL BUILDERS**

*S. P. Singh*  
Proprietor



**J.SUBHASH & CO.**

Chartered Accountants

**SURENDER PAL SINGH**

PROP.: DAYAL BUILDERS  
B.S. PLAZA BUILDING, GROUND FLOOR  
MAIN ROAD, BISTUPUR, JAMSHEDPUR  
ASST. YEAR : 2021-2022

ANNEXURE - V

**FORMING PART OF PARA 34 clause (a) OF FORM 3CD**

Tax Deduction & Tax Collection Account Number TAN	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in Column(3)	Total Amount which tax was 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) & (8)
1	2	3	4	5	6	7	8	9	10
RCHM02296A	94C	Contract Business	22,895,373.14	22,895,373.14	22,895,373.14	195,158.00	N.A.	N.A.	NIL
94A		Interest other than Security	1,622,903.65	1,622,903.65	1,622,903.65	131,675.00	N.A.	N.A.	NIL
94J		Professional or Technical Services	943,705.52	943,705.52	943,705.52	71,404.00	N.A.	N.A.	NIL
				25,461,982.31		398,237.00			



**M/s. DAYAL BUILDERS**  
*Surender Pal Singh*  
Proprietor

**J. SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**

PRPO. : DAYAL BUILDERS  
B. S. PLAZA BUILDING  
GROUND FLOOR, BISTUPUR  
JAMSHEDPUR, JHARKHAND  
ASST. YEAR : 2021-2022

**ANNEXURE - VI**

**FORMING PART OF PARA 40 OF FORM 3CD**

Sl.No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover of the Assessee	Rs. 5,38,08,831.95	Rs. 9,72,12,271.00
2	Gross Profit/Turnover	Not Applicable	Not Applicable
3	Net Profit/Turnover	4,016,739.50	5,806,412.71
			7.46%
4	Stock-in-trade/turnover Average Stock (Opening Stock + Closing Stock)/2	Not Applicable	Not Applicable
5	Material consumed/finished goods produced	N.A.	N.A.
			M/s. DAYAL BUILDERS



*Spsinh*  
Proprietor



**SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR  
JHARKHAND-831 001**

**BALANCE SHEET AS ON 31ST MARCH 2021**

<u>CAPITAL &amp; LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u> <u>31.3.2021</u>	<u>AMOUNT(Rs)</u> <u>31.3.2020</u>
Proprietor's Capital	A	20,691,037.14	19,182,614.99
Loan & Borrowings	B	130,678,233.85	90,720,305.46
Current Liabilities & Provisions	C	103,390,914.70	39,170,862.66
<b>TOTAL</b>		<b>254,760,185.69</b>	<b>149,073,783.11</b>
<u>ASSETS &amp; PROPERTIES</u>		<u>AMOUNT(Rs)</u> <u>31.3.2021</u>	<u>AMOUNT(Rs)</u> <u>31.3.2020</u>
Fixed Assets	D	23,590,125.00	20,818,431.00
Investment & Deposit	E	35,360,538.94	34,302,259.22
Current Assets	F	195,809,521.75	93,953,092.89
<b>TOTAL</b>		<b>254,760,185.69</b>	<b>149,073,783.11</b>

Notes to the Accounts as per Schedule 'G'

In Terms of our annexed report of even date

For : J. Subhash & co.  
Chartered Accountants

F.R.No. 008040C



*Anil Kumar Agarwal*  
**ANIL KUMAR AGARWAL**  
(Partner)

M.No. 079585

Place : Jamshedpur

Date : 24.01.2022

**M/s. DAYAL BUILDERS**  
*Surender Pal Singh*  
Proprietor

SURENDER PAL SINGH  
 PROP. : DAYAL BUILDERS  
 B. S. PLAZA BUILDING,  
 GROUND FLOOR, MAIN ROAD,  
 BISTUPUR, JAMSHEDPUR

PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	AMOUNT(RS)	AMOUNT(RS)
	31.3.2021	31.3.2020
A. Gross Receipt		
Closing Work-in-Progress	53,808,831.95	97,212,271.00
Interest on Security Deposit	142,090,804.00	61,911,450.83
Interest on FDR	18,636.89	18,058.90
Recovery of Damage	194,044.83	197,825.75
Interest on S/B A/c.	119,531.00	-
	6,413.90	7,121.00
	<u>196,238,262.57</u>	<u>159,346,727.48</u>
B. EXPENDITURE		
Opening Work-in-Progress	61,911,450.83	75,214,326.35
Purchase	77,885,908.69	36,549,140.27
Repair & Maintenance	508,669.27	474,942.95
Carriage inward	-	262,650.18
Job Off Loading Expenses	12,402,990.00	16,045,162.37
Land Development Charges	300,127.50	-
Wages & Salary (Including ESIC & PF)	3,498,897.00	2,433,957.00
Site Development	15,169,858.00	1,861,644.30
Electricity Charges	2,044,904.61	4,388,909.70
Bank Charges	76,756.95	177,913.50
Advertisement	443,345.24	273,182.00
Audit Fee	75,000.00	75,000.00
Accounting Charges	60,000.00	75,000.00
Consultancy Charges	-	805,705.06
Depreciation	1,130,461.08	889,798.24
General Expenses	1,324,619.27	1,091,037.84
Insurance Charges	287,219.00	170,749.00
Interest on Loan	-	4,132,356.16
Interest to Bank	9,619,356.69	4,685,643.00
Holding Tax	245,237.00	868,195.90
Interest to Others	-	1,311.00
Finance Charges	874,663.20	-
Processing Charges	-	94,518.00
Professional Fee & Service	857,005.16	-
Printing & Stationary	176,246.04	65,045.00
Rent Paid	60,000.00	-
Security Charges	-	402,016.04
Staff Welfare	88,811.38	454,480.00
Telephone Charges	138,351.78	167,815.70
Travelling & Conveyance	676,706.46	1,069,160.23
Transportation Charges	564,356.60	-
Computer Maintenance	36,000.00	24,500.00
Subscription & Membership	70,592.36	-
Land Revenue Charges	615,548.00	-
Agreement Charges	-	60,007.08
Registration Charges	1,078,440.96	726,147.90
	<u>192,221,523.07</u>	<u>153,540,314.77</u>
C. Net Profit transferred to Capital A/c (A-B)	<u>4,016,739.50</u>	<u>5,806,412.71</u>

In terms of our annexed report of even date  
 Notes to the Accounts as per Schedule 'G'  
 For: J. SUBHASHI & CO.



Chartered Accountants  
 M.No. 008040C  
 J. Subhashi & Co.  
 Kumar Agarwal  
 (Partner)  
 M.No. 079585  
 Place : Jamshedpur  
 Date : 24.01.2022

M/s. DAYAL BUILDERS

*S. P. Singh*  
 Proprietor



SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2021

<u>Schedule A - Capital Account</u>	<u>Amount(Rs)</u> <u>31.3.2021</u>	<u>Amount(Rs)</u> <u>31.3.2020</u>
<b>SURENDER PAL SINGH</b>		
Opening Balance	19,182,614.99	16,630,512.52
Add: Profit During the year	4,016,739.50	5,806,412.71
	23,199,354.49	22,436,925.23
Less: Drawing	2,508,317.35	3,254,310.24
	<u>20,691,037.14</u>	<u>19,182,614.99</u>
<u>Schedule B - Loans &amp; Borrowings</u>	<u>Amount(Rs)</u> <u>31.3.2021</u>	<u>Amount(Rs)</u> <u>31.3.2020</u>
<b>Secured Loan</b>		
O/D United Bank of India-974210032133-UTIBI0BIUJ46	-	18,999,886.82
O/D with Punjab National Bank - 2133	19,090,182.42	-
Loan from ICICI Bank - 11077	49,061,614.00	-
Loan from ICICI Bank - 55519	25,000,000.00	-
Covid Loan from SBI - 39285809290	1,631,784.00	-
Loan from SBI - 39366509693	4,516,349.00	-
Loan from United Bank of India - 0974300014331	4,020,279.00	-
Loan from United Bank of India - 14377	339,084.68	-
Loan from United Bank of India-974300008358	1,060,170.44	1,761,283.00
SBI-C.C - 35316732109-SBIN0012814	10,669,950.33	21,977,735.18
Term Loan from United Bank of India-14951	3,281,740.00	-
Loan from State Bank of India - 3145	1,037,423.00	1,026,703.00
Term Loan from HDFC Bank against Vehicle	958,737.98	1,465,946.63
Loan from LIC Housing Finance Ltd.	-	39,538,078.83
	<u>120,667,314.85</u>	<u>84,769,633.46</u>
<b>Unsecured Loan</b>		
Gurukripa Agency b/f	4,000,000.00	4,000,000.00
Dayalcon Developer	400,000.00	400,000.00
Pratap Singh	2,095,919.00	77,672.00
Simran Kaur	915,000.00	573,000.00
Subhash Chandra Dua	2,000,000.00	-
Pritam Singh Bhatia	600,000.00	900,000.00
	<u>10,010,919.00</u>	<u>5,950,672.00</u>
	<u>130,678,233.85</u>	<u>90,720,305.46</u>
<u>Schedule C - Current Liabilities &amp; Provision</u>	<u>Amount(Rs)</u> <u>31.3.2021</u>	<u>Amount(Rs)</u> <u>31.3.2020</u>
Advance from Customers	97,409,558.70	35,493,727.84
Salary Payable	176,853.00	359,733.00
Sundry Creditors for Land Purchase	4,331,500.00	137,116.82
Advance against Rent	1,111,404.00	2,783,812.00
Accounting Charges Payable	5,000.00	5,000.00
Electricity Charges Payable	-	140,203.00
TDS Payable	49,604.00	3,000.00
PF Payable	22,109.00	27,300.00
ESIC Payable	3,530.00	4,370.00
GST Payable	116,356.00	-
Audit Fee Payable	165,000.00	216,600.00
	<u>103,390,914.70</u>	<u>39,170,862.66</u>



M/s. DAYAL BUILDERS

*S. Singh*  
Proprietor

**J. SUBHASH & CO.**  
Chartered Accountants

**SURRENDER PAL SINGH**  
**PROP.: DAYAL BUILDERS**  
**B. S. PLAZA BUILDING.**  
**GROUND FLOOR, MAIN ROAD,**  
**BISTUPUR, JAMSHEDPUR**

**SCHEDULE : D - FIXED ASSETS**

SL. NO.	PARTICULARS	Opening Balance as on 01.04.2020	Addition more than 180 Days	Addition less than 180 Days	Date	Total	Rate	Depreciation	Closing Balance as on 31.03.2021
1	Construction of Dayal Villa	7,727,609.00	-	-		7,727,609.00		-	7,727,609.00
2	Marriage Hall at Dayal City	6,201,612.00	-	-		6,201,612.00		-	6,201,612.00
3	Building	79,719.00	-	-		79,719.00		-	79,719.00
4	Air Conditioner	157,684.00	31,000.00	-	03.06.2020	188,684.00	10%	18,868.00	169,816.00
5	Computer	18,091.00	-	-		18,091.00	40%	7,236.00	10,855.00
6	Car	2,728,670.00	(600,000.00)	-		2,128,670.00	15%	319,300.00	1,809,370.00
7	Cycle	309.00	-	-		309.00	15%	46.00	263.00
8	Furniture	1,311,411.00	-	-		1,311,411.00	10%	131,141.00	1,180,270.00
9	Machinery	76,230.00	-	-		76,230.00	15%	11,435.00	64,795.00
10	Motor Vehicle	102,955.00	-	-		102,955.00	15%	15,443.00	87,512.00
11	Two Wheeler	108,637.00	-	-		108,637.00	15%	16,296.00	92,341.00
12	Inventor	5,421.00	41,007.81	-	04.09.2020	46,428.81	10%	4,642.81	41,786.00
13	Mobile Phone	611,999.00	-	-		611,999.00	15%	91,800.00	520,199.00
14	Office Equipment	1,161,133.00	-	-		1,161,133.00	10%	116,113.00	1,045,020.00
15	Lap Top	43.00	-	37,000.00	18.12.2020	37,043.00		7,417.00	29,626.00
16	Tractor	125,530.00	-	-		125,530.00	15%	18,829.00	106,701.00
17	Electric Installation	401,378.00	-	-		401,378.00	10%	40,138.00	361,240.00
18	BMW Car	-	14,306.00	4,369,265.00		4,383,571.00	15%	329,841.00	4,053,730.00
19	Printer	-	-	9,576.27	04.03.2021	9,576.27		1,915.27	7,661.00
	<b>TOTAL</b>	<b>20,818,431.00</b>	<b>(513,686.19)</b>	<b>4,415,841.27</b>		<b>24,720,586.08</b>		<b>1,130,461.08</b>	<b>23,590,125.00</b>

**PREVIOUS YEAR**

18,665,247.00	968,040.00	2,074,942.24	21,708,229.24	889,798.24	20,818,431.00
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**M/s. DAYAL BUILDERS**  
*S. Singh*  
**Proprietor**



SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING.  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2021

<u>Schedule E - Investment &amp; Deposit</u>	<u>Amount(Rs)</u> <u>31.3.2021</u>	<u>Amount(Rs)</u> <u>31.3.2020</u>
Security Deposit with JUSCO	3,015,154.15	2,997,734.26
Investment in Property at Jugsalai	26,751,102.32	26,751,102.32
Gold & Jewellery	2,107,903.00	1,296,595.00
FDR with HDFC Bank	50,815.00	-
FDR with United Bank of India	3,435,564.47	3,256,827.64
	<u>35,360,538.94</u>	<u>34,302,259.22</u>
<u>Schedule F - Current Assets</u>	<u>Amount(Rs)</u> <u>31.3.2021</u>	<u>Amount(Rs)</u> <u>31.3.2020</u>
Advance Income Tax (A/Y 2020-2021)	-	800,000.00
Advance Income Tax (A/Y 2021-2022)	400,000.00	-
TDS (A/Y 2020-2021)	-	1,207,399.89
TDS (A/Y 2021-2022)	651,836.00	-
Income Tax Refundable (A/Y 2019-20)	-	113,040.00
TCS (A/Y 2021-2022)	31,759.00	-
GST Input Excess	5,588,669.00	1,004,611.00
Advance to Supplier	3,937,103.79	-
Advance for Land	19,555,000.00	11,274,500.00
Other Loan & Advances	13,235,073.00	12,639,936.00
Retention Money	82,629.00	-
Sundry Debtors	3,337,248.90	2,409,053.08
Closing Work-in-Progress (As certified by the Proprietor)	142,090,804.00	61,911,450.83
<b>Cash at Bank</b>		
IDBI Bank Ltd.-C.A/c-17102000039303-IBKL0000017	249,929.97	632,224.47
Federal Bank-C.A/c-11970200401298-FDRL0001197	268,665.58	51,304.61
SBI - C.A/c-35291897574-SBIN0012814	-	345,854.12
United Bank of India-C.A/c.-974050013758-UTBI0BIUJ46	-	85,153.37
HDFC Bank-C.A/c.-50200019279139-HDFC0002484	252,842.61	84,528.58
HDFC Bank-C.A/c.-2031-HDFC0002484	353.57	353.57
United Bank of India-S/B.A/c.-974010144414-UTBI0BIUJ46	35,484.10	34,013.30
Allahabad Bank S/B A/c.50012313677-ALLA0210352	9,065.62	126,253.27
HDFC Bank- 1222	-	180,540.00
ICICI Bank Escrow A/c-165705000934	773,107.00	-
ICICI Bank C.A/c. - 165705000933	2,003,191.40	-
Punjab National Bank-C.A/c.-3758	2,304,237.87	-
SBI -S/B.A/c-3792	150,951.74	70,028.54
Cash in hand (As Certified by the Proprietor)	851,569.60	982,848.26
	<u>195,809,521.75</u>	<u>93,953,092.89</u>



M/s. DAYAL BUILDERS

*S.P. Singh*  
Proprietor

J.SUBHASH & CO.  
Chartered Accountants

M/S DAYAL BUILDERS  
PROP.: SURENDER PAL SINGH  
B.S.PLAZA BUILDING  
GROUND FLOOR, MAIN ROAD  
BISTUPUR, JAMSHEDPUR  
JHARKHAND-831001  
ASST. YEAR - 2021-22

SCHEDULE - 'G'

FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS A/C 31<sup>ST</sup> MARCH, 2021

1. SIGNIFICANT ACCOUNTING POLICIES:

A. GENERAL

- i) These accounts are prepared on the historical cost basis and on the accounting principal of a going concern.
- ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals and standard issue by the Institute of Chartered Accountants of India.
- iii) These financial statements are the responsibility of the firm's Management. Our responsibility is to express an opinion on these financial statement based on our audit.
- iv) We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

B. REVENUE RECOGNITION

The firm follows the mercantile system of accounting and recognized Income and Expenditure on accrual basis.

C. FIXED ASSETS

Fixed Assets are recorded at the cost of acquisition inclusive of duties, taxes and other incidental charge related to the acquisition.

D. DEPRECIATION

Depreciation on Assets have been Charged on written down value.

E. Since the Firm is engaged in Construction Business, the following part of clause 35(a) (b) of Form No. 3CD regarding quantitative details are not applicable.

2. CONTINGENT LIABILITIES :

The firm does not recognize any such liabilities

For J.SUBHASH & CO.  
Chartered Accountants  
F.R.No. 008040C



*Anil Kumar Agarwal*  
(Anil Kumar Agarwal)  
Partner

Place: Jamshedpur  
Date : 24.01.2022

M/s. DAYAL BUILDERS

*Surender Pal Singh*  
Proprietor



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name		PAN		
	SURENDER PAL SINGH		ALFPS1823D		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-3
	PROP- DAYAL BUILDER	0			
	Road/Street/Post Office	Area/Locality			
	RAILWAY CROSSING	JUGSALAI		Status Individual	
	Town/City/District	State	Pin/ZipCode	Filed u/s	
	JAMSHEDPUR	JHARKHAND	831006	139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle)		DCIT/ACIT CIRCLE 1 JSR		
	e-filing Acknowledgement Number		213814261231019		

COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	7472104	
	2	Total Deductions under Chapter-VI-A			2	181093	
	3	Total Income			3	7291010	
	3a	Deemed Total Income under AMT/MAT			3a	7291010	
	3b	Current Year loss, if any			3b	0	
	4	Net tax payable			4	2287774	
	5	Interest and Fee Payable			5	0	
	6	Total tax, interest and Fee payable			6	2287774	
	7	Taxes Paid	a	Advance Tax	7a	1100000	
			b	TDS	7b	1300817	
c			TCS	7c	0		
d			Self Assessment Tax	7d	0		
e			Total Taxes Paid (7a+7b+7c +7d)	7e	2400817		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	113040		
10	Exempt Income	Agriculture		10			
		Others					



Income Tax Return submitted electronically on 23-10-2019 14:44:11 from IP address 103.74.111.58 and verified by SURENDER PAL SINGH having PAN ALFPS1823D on 23-10-2019 14:44:11 from IP address 103.74.111.58 using Digital Signature Certificate (DSC)

DSC details: 2411022343099938686CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

SURENDER PAL SINGH  
 PROP. : DAYAL BUILDER  
 RAILWAY CROSSING  
 JUGSALAI, JAMSHEDPUR  
 JHARKHAND-831 006  
 ASSTT. YEAR : 2019-2020

COMPUTATION OF TAXABLE INCOME

**INCOME FROM HOUSE PROPERTY**

Rent Received from Urban Rasoi, Adityapur	203,400.00	
Rent Received from Bharat Electronics, Adityapur	577,069.00	
Rent Received from Shree Balaji Enterprises, Adityapur	162,000.00	
	<u>942,469.00</u>	
Less : Statutory Deduction	<u>282,741.00</u>	659,728.00

**INCOME FROM BUSINESS**

Income from Dayal Builder	6,802,126.06	
Less : Income Considered under head Income from Other Sources	<u>135,383.49</u>	6,666,742.57

**INCOME FROM OTHER SOURCES**

Income from S/B Interest	11,126.00	
Income from Interest on FDR	124,257.49	
Income from others	10,250.00	
	<u>145,633.49</u>	
		<u>7,472,104.06</u>

Less : Deduction U/s. 80 C		
SBI Life Insurance	300,000.00	
LIC	77,160.00	
Deduction U/s. 80 D (Star Health)	21,093.00	
Deduction U/s. 80 TTA	10,000.00	
	<u>181,093.00</u>	
		<u>7,291,011.06</u>

Rounded off 7,291,010.00

Tax on Income	1,999,803.00	
Add : 10% Surcharges	199,980.00	
	<u>2,199,783.00</u>	
Add : 4% Education Cess	87,991.00	
	<u>2,287,774.00</u>	

Less : T.D.S	1,300,816.92	
Less : Advance Income Tax.	<u>1,100,000.00</u>	
	<u>2,400,816.92</u>	
		(113,042.92)

Add : Interest U/s. 234 B	-	
Interest U/s. 234 C	-	
<b>Refundable Amount</b>	<u>(113,042.92)</u>	

*Copy*



AUDIT-REPORT  
AND  
STATEMENT OF ACCOUNTS  
OF

SURENDRA PAL SINGH  
PROP.: DAYAL BUILDERS  
B.S.PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019

\*\*\*\*\*

J.SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
12, RJS BUILDING,  
DIAGONAL ROAD,  
BISTUPUR, JAMSHEDPUR- 831 001

☎ : 0657 – 2321419, 2321549

✉ : jsubhash49@gmail.com

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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

We have examined the Balance Sheet as at 31<sup>st</sup> March, 2019 and the Profit and Loss Account for the period beginning from 01.04.2018 to ending on 31.03.2019, attached herewith, of SURENDER PAL SINGH, PROP. :MS DAYAL BUILDERS, B.S.PLAZA,GROUND FLOOR,MAIN ROAD, P.O.BISTUPUR, JAMSHEDPUR, JHARKHAND (PAN ALFPS1823D)

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 Jamshedpur - 831 001.

(A) We report the following observation/comments/discrepancies/inconsistencies if any:-

(B) Subject to above:-

- (a) We have obtained all the information and the explanation, which to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (b) In our opinion, proper books of accounts have been kept at the Head office of the assessee so far as appears from our examination of the books.
- (c) In our opinion and the best of our information and according to the explanation given to us, the said accounts, read with notes thereon, if any, gives 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<sup>ST</sup> 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

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

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 observation/qualification, if any ;



*Anil K. Agarwal*

NAME : ANIL KUMAR AGARWAL  
M. NO. : 079585  
ADDRESS : J.SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
12, R.J.S. BUILDING,  
DIAGONAL ROAD, BISTUPUR  
JAMSHEDPUR - 831001.  
UDIN : 19079585AAAADU7950

Place : Jamshedpur  
Date : 21.10.2019



**Form No 3 CD**  
(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  | SURENDER PAL SINGH<br>PROP. : DAYAL BUILDERS            |
| 2. Address   | B.S.PARK PLAZA BUILDING,<br>BISTUPUR, JAMSHEDPUR-831001 |
| 3. Permanent Account No  | ALFPS1823D  |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax , Goods & Service Tax, customs duty, etc. if yes, please furnish the registration number or GST No or any other identification number allotted for the same | GST Regn. No. 20ALFPS1823D1ZO                           |
| 5. Status  | PROPRIETORSHIP  |
| 6. Previous Year   | From 01.04.2018 to 31.03.2019                           |
| 7. Assessment Year   | 2019- 2020  |
| 8. Indicate the relevant clause of section 44 AB under which the audit has been conducted  | Clause (a) of 44AB                                      |

**PART-B**

- |  |                |
|--|----------------|
| 9. (a) If firm or Association of Persons, indicate names of Partners/members and their profit sharing ratios.  | Not Applicable |
| (b) If there is any change in the Partners/members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.     | Not Applicable |
| 10. (a) 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). | Builder        |
| (b) If there is any change in the nature of business or profession, the particulars of such change.  | NO             |
| 11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed  | NO             |



M/s. DAYAL BUILDERS

*[Signature]*  
Proprietor

- Cash Book, Ledger, Bank Register & Allied Documents.  
Address :  
B. S. Park Plaza, Bistupur,  
Jamshedpur - 831 001
- (b) List of Books of account maintained and the address at which the books of accounts are kept (In case books of accounts 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 )
- (c) List of books of account and nature of relevant documents examined
- Do---
12. Whether the profit and loss account includes any profit 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
13. (a) Method of accounting employed in the previous year.
- Mercantile
- (b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.
- No
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.
- N.A
- (d) Whether any adjustment is required to be made in the profit or loss for complying with the provision of Income computation & disclosure standards notified U/s. 145 (2)
- Not Applicable
- (e) If answer to (d) above is in affirmative give Details of such adjustment
- Not Applicable  
Not Applicable
- (f) Disclosure as per ICDS
- Details as per Annexure I  
At Cost
14. (a) Method of valuation of closing stock employed in the previous year.
- NIL
- (b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit and loss.
- NIL
15. A. Give the following particulars of the capital asset converted into stock-in-trade :-
- N.A
- (a) Description of capital assets;
- (b) Date of acquisition;
- (c) Cost of acquisition;
- (d) Amount at which the assets is converted in to stock-in-trade;
16. Amounts not credited to the profit or loss account, being: -
- (a) The items failing within the scope of section 28;
- NIL



M/s. DAYAL BUILDERS

*Dayal*  
Director



- (b) The Performa credits, drawback, refund of duty of customs or excise or service tax, or refund of sale tax or value added tax, where such credits, drawbacks or refunds, are admitted as due by the authorities concerned; NIL
- (c) Escalation claims accepted during the previous year; NIL
- (d) Any other item of income; NIL
- (e) Capital receipts, if any; NIL
- 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: N.A

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 :-

Details as per Schedule 'D'  
Attached to this Report

- (a) Description of asset/block of assets.
- (b) Rate of depreciation.
- (c) Actual cost of written down value, as the case may be.
- (d) Additions/Deductions during the year with dates; in the case of any addition of an assets, date put to use; including adjustment on account of: -
  - (i) Central value Added Tax credit claimed and allowed under Central Excise Rules, 1944, in respect of assets acquired on or after 1st March 1994,
  - (ii) change in rate of exchange of currency, and
  - (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.

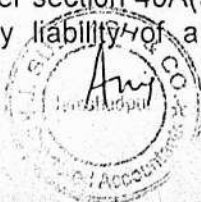
- 19. Amounts admissible under sections : 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA) 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E NIL

Amount Debited to the profit and loss account ;  
Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions. If any specified under the conditions, if any specified under the relevant 14 provisions of Income tax Act. 1961 or Income tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.



M/s. DAYAL BUILDERS  
*Sponky*  
Director

- |         |  |  |
|---------|--|--|
| 20. (a) | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profit or dividend.[Section 36(1)(ii).  | NIL  |
| (b)     | Details of contributions received from employees for various funds as referred to in section 36(1)(va):  | Details as per Annexure II Attached to this Report |
| 21. (a) | Amounts debited to the profit and loss account being: -  |  |
|         | Expenditure of capital nature.   | NIL  |
|         | Expenditure of personal nature.  | NIL  |
|         | Expenditure of advertisement   | NIL  |
|         | Expenditure incurred at clubs being cost for clubs services and facilities used  | NIL  |
|         | Expenditure by way of penalty or fine for violation of any law for the time being in force   | NIL  |
|         | Expenditure by way of Any other penalty or fine not covered above  | NIL  |
|         | Expenditure incurred for any purpose which is an offence or which is prohibited by law;  | NIL  |
| (b)     | Amount inadmissible under section 40(a), if yes (Annexure attached), if No. (No) :-  | NO   |
| (c)     | Amounts debited to profit or loss account being, Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;  | NIL  |
| (d)     | Disallowance/deemed Income under section 40A(3) :  |  |
| (A)     | On the basis of the examination of books of account and other relevant documents /evidence, Whether the expenditure covered under section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details :  | YES  |
| (B)     | On the basis of the examination of books of account and other relevant documents /evidence, Whether the payment referred to in section 40A(3A) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A): | YES  |
| (e)     | Provision for payment of gratuity not allowable under section 40A(7);  | NIL  |
| (f)     | Any sum paid by assessee as an employer not allowable under section 40A(9);  | NIL  |
| (g)     | Particulars of any liability of a contingent nature.   | NIL  |



M/s. DAYAL BUILDERS

*[Handwritten signature]*



- |         |  |  |
|---------|--|--|
| (h)     | Amount of deduction inadmissible in term of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;   | NIL  |
| (i)     | Amount inadmissible under the provisio to section 36(1)(iii);  | NIL  |
| 22      | Amount of Interest inadmissible under section 23 of the Micro, small and Medium Enterprises Development act 2006   | NIL  |
| 23.     | Particulars of payments made to person specified under section 40A(2)(b).  | NIL  |
| 24.     | Amounts deemed to be Profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.  | NIL  |
| 25.     | Any amount of profit chargeable to tax under section 41 and computation thereof.   | NIL  |
| 26.     | <p>In respect of any sum referred to in clause (a), (b), ( c), (d) ,(e) (f) (g) of section 43B, the liability for which :-</p> <p>(A) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding year and was</p> <p style="margin-left: 20px;">(a) Paid during the previous year;</p> <p style="margin-left: 20px;">(b) Not paid during the previous year;</p> <p>(B) Was incurred in the previous year and was</p> <p style="margin-left: 20px;">(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</p> <p style="margin-left: 20px;">(b) Not paid on or before the aforesaid date</p> <p>( State whether sales tax, Goods &amp; Service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.</p> | <p>NIL</p> <p>NIL</p> <p>NIL</p> <p>EPF 26,822.00 05.04.19 &amp; 08.07.19</p> <p>ESIC 4,119.00 05.04.19 &amp; 30.05.19</p> <p>TDS 40,918.00 22.04.19 &amp; 15.04.19</p> <p>NIL</p> <p>NO</p> |
| 27. (a) | 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.   | N.A.   |
| (b)     | Particulars of income or expenditure of prior period credited or debited to the profit and loss account.   | NIL  |



M/s. DAYAL BUILDERS

*[Handwritten signature]*  
 Prop.

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) (vii), if yes, please furnish the details of the same. NIL

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii), if yes, please furnish the details of the same. NIL

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] NIL

A. Whether primary adjustment to transfer price, as Referred to in sub-section(1) of section 92CE, has been made during the previous year, if yes, please furnish the following details

B. 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, if yes, please furnish the following details

31. \*(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

	Pratap singh Jamshedpur AEQPS4901J	Pritam Singh Bhatia Jamshedpur
(i) Name of the lender or depositor;		
(ii) Address of the lender or depositor		
iii) PAN of the lender or depositor		
(iv) Amount of loan taken or deposit or accepted;	Rs. 5,00,000.00	Rs. 9,00,000.00
(v) Whether the loan or deposit was squared up during the previous year ;	NO	NO
(vi) Maximum amount outstanding in the account at any time during the previous year;	Rs. 7,04,192.00	Rs. 9,00,000.00
(vii) Whether the loan or deposit was taken or accepted by cheque or Bank draft or use of electronic clearing system through a Bank Account.	YES	YES
(viii) In case the loan or deposit was taken or accepted by cheque or Bank draft, Whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	YES	YES



M/s. DAYAL BUILDERS

*[Handwritten signature]*



(d) Particulars of each payment in an account exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

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

(i) Name of the payee	Manjeet Kaur Jugealal, Jar-6	Pratap Singh Jamshedpur
(ii) Address of the payee		
(iii) PAN of the Payee	BEAPK4790L	AEQP84901J
(iv) Amount of the repayment;	Rs. 2,09,105.00	Rs. 7,04,192.00
(v) Maximum amount outstanding in the account at any time during the previous year;	Rs. 2,09,105.00	Rs. 7,04,192.00
(vi) Whether the repayment was made by cheque or Bank draft or use of electronic clearing system through a Bank account.	YES	YES
(vii) In case the repayment was made by cheque or Bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	YES	YES

(d) 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.

NIL



M/s. DAYAL BUILDERS

*Spandan*  
Proprietor

- (i) Name of the payer.
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified advance received by cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(e) Particulars of repayment of loan or deposit or any specified advance in an account 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.

NIL

- (i) Name of the payer
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified Received by cheque or a bank draft which is not an account payee or account apyee Bank draft during the previous year

32. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

(a)

Serial Number	Assessment Year	Nature of Loss/ allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
-----NIL-----					

(b) 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 can not be allowed to be carried forward in terms of section 79.

NIL

(c) 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

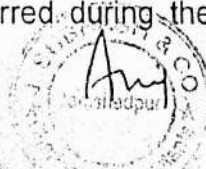
NIL

(d) 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.

NIL

(e) 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.

NIL



M/s. DAYAL BUILDERS  
S. P. Singh



(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

NIL

- (i) Name of the person from whom specified sum is received
- (ii) Address of the person from who specified sum is received
- (iii) PAN of the person from whom specified sum is received
- (iv) Amount of specified sum taken or accepted
- (v) Whether the specified sum was taken or accepted by cheque or Bank draft or use of electronic clearing system through a Bank account
- (vi) In case the specified sum was taken or accepted by cheque or Bank draft, whether the same was taken or accepted by an account payee cheque or an account payee Bank draft.

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

NIL

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

NIL



M/s. DAYAL BUILDERS

*[Signature]*  
Proprietor

33. Section-wise details of deductions, if any, admissible under chapter VI-A or Chapter III (Section 10A, Section 10AA.)

Deduction U/s. 80 C Rs. 1,50,000.00  
Deduction U/s. 80 D Rs. 21,093.00  
Deduction U/s. 80 TTA Rs. 10,000.00

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of chapter XVII-B or XVII-BB, If Yes please furnish :

Details as per Annexure – III  
Attached to this Report

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details :

NIL

Tax deduction and collection Account Number (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.

(c) Whether the assessee is liable to a pay interest under section 201 (1A) or section 206C (7). If yes, please furnish :

NO

Tax Deduction and Collection Account Number (TAN)

Amount of Interest U/s. 201 (1A)/ 206 C(7) is payable.

Amount paid out of above alongwith Date of payment

35. (a) In the case of a trading concern, give quantitative details of principal item of goods traded:

Not Applicable

(i) Opening Stock

(ii) Purchase during the previous year;

(iii) Sales during the previous year;

(iv) Closing stock;

(v) Shortage/excess, if any,

(b) In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products:

Not Available

A. Raw Materials:

(i) Opening stock;

(ii) Purchase during the previous year;

(iii) Consumption during the previous year;

(iv) Sales during the previous year;

(v) Closing stock;

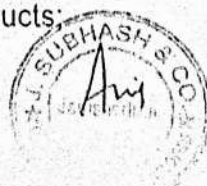
(vi) \* Yield of finished products;

(vii) \* Percentage of Yield;

(viii) Shortage/ excess, if any,

B. Finished Products/ By-Products:

(i) Opening stock;



M/s. DAYAL BUILDERS

Proprietor



- (ii) Purchase during the previous year;
  - (iii) Quantity Manufactured during the previous year;
  - (iv) Sales during the previous year;
  - (v) Closing stock;
  - (vi) Shortage/ excess, if any.
36. In the case of a domestic company, details of tax on distributed profit under section 115-O in the following form: -
- (a) Total amount of distributed profit;
  - (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;
  - (e) Date of payment with amounts.
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.
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.
39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services. 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.
40. Details regarding turnover, gross profit, etc, for the previous year and preceding previous year :
- (1) Total Turnover of the Assessee
  - (2) Gross Profit / Turnover
  - (3) Net Profit / Turnover;
  - (4) \*Stock in trade/ Turnover;
  - (5) Material consumed/ Finished goods products.
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 alongwith details of Relevant proceedings.

Not Available

Not applicable.

Not applicable.

Not applicable.

Details as per annexure IV attached to this report

No any Refund issued or Demand Raised during the previous year as reported by the Assessee



M/s. DAYAL BUILDERS

Proprietor

42. Whether the assessee is required to furnish statement in Form No.61, Form No. 61A or Form NO. 61B, if yes, please furnish

Not Applicable

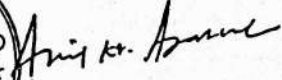
43. Whether the assessee or its parent entity or Reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 if yes, please furnish the Details

Not Applicable

M/s. DAYAL BUILDERS

  
Proprietor





NAME : Anil Kumar Agarwal  
(Partner)  
M. NO. : 079585  
ADDRESS : J.SUBHASH & CO.  
Chartered Accountants  
12, R.J.S. Building  
: Diagonal Road, Bistupur  
: Jamshedpur-831001

Place : Jamshedpur  
Date : 21.10.2019



**J. SUBHASH & CO.**  
Chartered Accountants

**SURENDRA PAL SINGH**  
PROP. : DAYAL BUILDERS  
B.S PARK PLAZA BUILDING  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR-831001  
ASST. YEAR : 2019-2020

**ANNEXURE : I**

**FORMING PART OF CLAUSE 13 (e) OF FORM NO. 3 CD**

Disclosure as per ICDS

ICDS	DISCLOSURE
ICDS I - Accounting Policies	The financial statements have been prepared on the historical cost basis and are in accordance with generally accepted accounting principle Mercantile method of accounting has been employed unless otherwise specifically stated elsewhere in this schedule. However, where amount is immaterial/negligible and / or establishment of accrual/determination of amount is not possible, no entry is made for accrual
ICDS II - Valuation of Inventories	The Assessee is a Bullder hence valuation of Inventories is not applicable
ICDS III - Construction Contracts	The Amount of Construction revenue recognised as revenue in the period is as per Annexed audited financial statements.
ICDS IV - Revenue Recognition	Revenue recognised from Construction of Building & Rent Income
ICDS V - Tangible Fixed Assets	Tangible Assets are carried at cost/WDV less depreciation based on written down value method
ICDS VII - Governments Grants	Not Applicable, No Government Grants was taken by the Assessee
ICDS IX - Borrowing Costs	Interest and other borrowing costs attributable to qualifying assets, are added to the cost of the qualifying asset, until such time as the assets are substantially ready for their intended use. Qualifying assets are those that necessarily take more than 1 year or substantial period of time to get ready for their intended use. Other borrowing cost is recognised in Profit & Loss account in the year in which they are incurred.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities & Assets are not recognized and nor disclosed in the financial statements as per reported by the Assessee



M/s. DAYAL BUILDERS

*S. Pal Singh*  
Proprietor

**J. SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**

PROP. : DAYAL BUILDERS  
B. Z. PLAZA BUILDING  
GROUND FLOOR MAIN ROAD,  
BISTUPUR, JAMSHEDPUR  
ASSTT. YEAR : 2019-2020

**ANNEXURE : II**

**FORMING PART OF CLAUSE 20 (b) OF FORM NO. 3 CD**

Serial Number	Nature of Fund	Sum Received from employees	Due Date for Payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
1	P.F	13,260.00	15.05.2018	13,260.00	04.06.2018
2	P.F	13,271.00	15.08.2018	13,271.00	04.06.2018
3	P.F	13,260.00	15.07.2018	13,260.00	21.07.2018
4	P.F	13,260.00	15.08.2018	13,260.00	17.01.2019
5	P.F	12,420.00	15.09.2018	12,420.00	17.01.2019
6	P.F	11,700.00	15.10.2018	11,700.00	17.01.2019
7	P.F	11,700.00	15.11.2018	11,700.00	17.01.2019
8	P.F	9,900.00	15.12.2018	9,900.00	17.01.2019
9	P.F	9,900.00	15.01.2019	9,900.00	17.01.2019
10	P.F	9,902.00	15.02.2019	9,902.00	05.04.2019
11	P.F	8,520.00	15.03.2019	8,520.00	05.04.2019
12	P.F	8,400.00	15.04.2019	8,400.00	08.07.2019
1	ESIC	1,936.00	21.05.2018	1,936.00	04.06.2018
2	ESIC	1,939.00	21.06.2018	1,939.00	04.06.2018
3	ESIC	1,936.00	21.07.2018	1,936.00	21.07.2018
4	ESIC	1,936.00	21.08.2018	1,936.00	17.01.2019
5	ESIC	1,813.00	21.09.2018	1,813.00	17.01.2019
6	ESIC	1,708.00	21.10.2018	1,708.00	17.01.2019
7	ESIC	1,708.00	21.11.2018	1,708.00	17.01.2019
8	ESIC	1,445.00	21.12.2018	1,445.00	17.01.2019
9	ESIC	1,445.00	21.01.2019	1,445.00	17.01.2019
10	ESIC	1,446.00	21.02.2019	1,446.00	05.04.2019
11	ESIC	1,244.00	21.03.2019	1,244.00	05.04.2019
12	ESIC	1,227.00	21.04.2019	1,227.00	30.05.2019



M/s. DAYAL BUILDERS

*S. Singh*  
Proprietor



**J.SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**  
PROP. : DAYAL BUILDERS  
B.S. PLAZA BUILDING, GROUND FLOOR  
MAIN ROAD, BISTUPUR, JAMSHEDPUR  
ASST. YEAR : 2019-2020

ANNEXURE - III

**FORMING PART OF PARA 34 clause (a) OF FORM 3CD**

Tax Deduction & Tax Collection Account Number TAN	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in Column(3)	Total Amount 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) & (8)
RCHM02296A	94C	Contract Bsuiness	16,826,575.00	16,826,575.00	16,826,575.00	191,446.00	N.A.	N.A.	NIL
	94A	Interest other than Security	1,425,193.59	1,425,193.59	1,425,193.59	142,520.00	N.A.	N.A.	NIL
	94J	Professional or Technical Services	48,000.00	48,000.00	48,000.00	4,800.00	N.A.	N.A.	NIL



M/s. DAYAL BUILDERS  
*Surender Pal Singh*  
Proprietor

**J. SUBHASH & CO.**  
Chartered Accountants

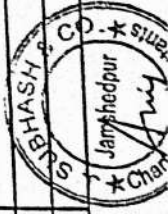
**SURENDER PAL SINGH**

PRPO.: DAYAL BUILDERS  
B. S. PLAZA BUILDING  
GROUND FLOOR, BISTUPUR  
JAMSHEDPUR, JHARKHAND  
ASST. YEAR : 2019-2020

ANNEXURE - IV

FORMING PART OF PARA 40 OF FORM 3CD

Sl.No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover of the Assessee	Rs. 116648421.32	Rs. 16,65,87,097.39
2	Gross Profit/Turnover	Not Applicable	Not Applicable
3	Net Profit/Turnover	6,802,126.06	4,069,607.96
		116,648,421.32	166,587,097.39
		5.83%	2.44%
4	Stock-in-trade/turnover	Not Applicable	Not Applicable
	Average Stock (Opening Stock + Closing Stock)/2		
5	Material consumed/finished goods produced	N.A.	N.A.



M/s. DAYAL BUILDERS  
*Stankh*

SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR  
JHARKHAND-831 001

BALANCE SHEET AS ON 31ST MARCH 2019

<u>CAPITAL &amp; LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
Proprietor's Capital	A	16,630,512.52
Loan & Borrowings	B	95,684,133.71
Current Liabilities & Provisions	C	49,096,577.96
	<b>TOTAL</b>	<b><u>161,411,224.19</u></b>

<u>ASSETS &amp; PROPERTIES</u>		<u>AMOUNT(Rs)</u>
Fixed Assets	D	18,665,247.00
Investment & Deposit	E	34,124,216.47
Current Assets	F	108,621,760.72
	<b>TOTAL</b>	<b><u>161,411,224.19</u></b>

Notes to the Accounts as per Schedule 'G'

In Terms of our annexed report of even date

For : J. Subhash & co.  
Chartered Accountants  
F.R.No. 008040C  
Jamshedpur

ANIL KUMAR AGARWAL  
(Partner)  
M.No. 079585

M/s. DAYAL BUILDERS  
Proprietor

Place : Jamshedpur  
Date : 21.10.2019

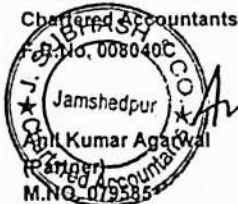


SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH, 2019

<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>	<u>AMOUNT(RS)</u>
A. Gross Receipt	116,648,421.32	
Closing Work-in-Progress	75,214,326.35	
Interest on Security Deposit	17,309.18	
Interest on FDR	124,257.49	
Interest on S/B A/c.	11,126.00	192,015,440.34
 B. <u>EXPENDITURE</u>		
Opening Work-in-Progress	95,428,722.00	
Purchase	51,925,540.96	
Repair & Maintenance	454,818.63	
Carriage inward	318,863.94	
Job Off Loading Expenses	15,871,423.56	
Wages & Salary (Including ESIC & PF)	3,237,119.00	
Site Development	1,634,417.50	
Electricity Charges	2,922,722.10	
Bank Charges	142,654.87	
Advertisement	159,865.00	
Audit Fee	60,000.00	
Accounting Charges	60,000.00	
Consultancy Charges	184,000.00	
Depreciation	782,766.05	
General Expenses	1,476,847.37	
House Rent	250,000.00	
Insurance Charges	264,228.00	
Interest on Loan	1,567,136.90	
Interest to Bank	4,989,110.80	
Holding Tax	254,370.00	
Interest to Others	1,875.00	
Processing Charges	253,228.00	
Printing & Stationary	57,352.00	
Security Charges	1,365,167.39	
Staff Welfare	622,078.00	
Telephone Charges	143,406.90	
Travelling & Conveyance	754,470.31	
Registration Charges	31,130.00	185,213,314.28
C. Net Profit transferred to Capital A/c (A - B)		<u>6,802,126.06</u>

In terms of our annexed report of even date  
Notes to the Accounts as per Schedule 'G'  
For: J. SUBHASH & CO.



M/s. DAYAL BUILDERS  
*Surender Pal Singh*  
Proprietor

Place : Jamshedpur.  
Date : 21.10.2019

**J.SUBHASH & CO.**  
Chartered Accountants

SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING.  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

**SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2019**

**Schedule A - Capital Account** **Amount(Rs)**

**DETAILS OF PROPRIETOR'S CAPITAL**

**SURENDER PAL SINGH**

Opening Balance	14,213,247.71	
Add: Profit During the year	6,802,128.06	
	<u>21,015,373.77</u>	
Less: Drawing	4,384,861.25	16,630,512.52
		<u>16,630,512.52</u>

**Schedule B - Loans & Borrowings** **Amount(Rs)**

**Secured Loan**

O/D United Bank of India-974210032133-UTIBI0BIUJ46	17,541,567.62	
Loan from United Bank of India-974300008358	2,582,739.00	
SBI-C.C - 35316732109-SBIN0012814	26,658,409.50	
Loan from Daimler Financial Services India Pvt. Ltd.	2,013,567.29	
Term Loan from HDFC Bank	85,327.42	
Loan from LIC Housing Finance Ltd.	40,924,850.88	89,806,461.71

**Unsecured Loan**

Gurukripa Agency b/f	4,000,000.00	
Dayalcon Developer	400,000.00	
Pratap Singh	577,672.00	
Pritam Singh Bhatia	900,000.00	
		5,877,672.00
		<u>95,684,133.71</u>

**Schedule C - Current Liabilities & Provision** **Amount(Rs)**

Advance from Customers	43,098,170.22
Sundry Creditors	2,768,622.74
Advance against Rent	3,082,126.00
Accounting Charges Payable	5,000.00
TDS Payable	40,918.00
PF Payable	26,822.00
ESIC Payable	4,119.00
Audit Fee Payable	70,800.00
	<u>49,096,677.96</u>



M/s. DAYAL BUILDERS

*Surender Pal Singh*  
Proprietor

**J.SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**  
**PROP. : DAYAL BUILDERS**  
**B. S. PLAZA BUILDING.**  
**GROUND FLOOR, MAIN ROAD,**  
**BISTUPUR, JAMSHEDPUR**

**SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2019**

<u>Schedule D - Fixed Assets</u>		<u>Amount(Rs)</u>
Construction of Dayal villa		7,727,609.00
Marriage Hall at Dayal city		6,201,612.00
Building		79,719.00
Air Conditioner	194,671.00	
Less : Depreciation	<u>19,467.00</u>	175,204.00
Computer	50,251.00	
Less : Depreciation	<u>20,100.00</u>	30,151.00
Car	3,776,706.00	
Less : Depreciation	<u>566,506.00</u>	3,210,200.00
Cycle	427.00	
Less : Depreciation	<u>64.00</u>	363.00
Furniture	49,309.00	
Add : Purchase After Sep. 2018	78,796.61	
	<u>128,105.61</u>	
Less : Depreciation	<u>8,870.61</u>	119,235.00
Machinery	105,508.00	
Less : Depreciation	<u>15,826.00</u>	89,682.00
Motor Vehicle	142,499.00	
Less : Depreciation	<u>21,375.00</u>	121,124.00
Two Wheeler	150,362.00	
Less : Depreciation	<u>22,554.00</u>	127,808.00
Invertor	6,692.00	
Less : Depreciation	<u>669.00</u>	6,023.00
Mobile Phone	218,185.00	
Less : Depreciation	<u>32,728.00</u>	185,457.00
Office Equipment	457,232.00	
Add : Purchase -12.04.2018	13,813.56	
Add : Purchase -28.11.2018	13,671.88	
	<u>484,717.44</u>	
Less : Depreciation	<u>47,788.44</u>	436,929.00
Lap Top	120.00	
Less : Depreciation	<u>48.00</u>	72.00
Tractor	173,743.00	
Less : Depreciation	<u>26,061.00</u>	147,682.00
Electric Installation	7,086.00	
Less : Depreciation	<u>709.00</u>	6,377.00
		<u>18,665,247.00</u>



M/s. DAYAL BUILDERS

*Surender Pal Singh*



**J.SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**  
**PROP. : DAYAL BUILDERS**  
**B. S. PLAZA BUILDING.**  
**GROUND FLOOR, MAIN ROAD,**  
**BISTUPUR, JAMSHEDPUR**

**SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2019**

**Schedule E - Investment & Deposit**

**Amount(Rs)**

Security Deposit with JUSCO	2,997,734.26
Investment in Property at Jugsalai	26,751,102.32
Gold & Jewellery	1,296,595.00
FDR with United Bank of India	3,078,784.89
	<u>34,124,216.47</u>

**Schedule F - Current Assets**

**Amount(Rs)**

Advance Income Tax (AY 2019-2020)	1,100,000.00
TDS (AY 2019-20)	1,300,816.92
Registration Charges Receivable	635,007.92
GST Input Excess	2,992,820.21
Advance to Staff	167,547.00
Advance for Land	9,564,653.00
Loan & Advances	12,876,871.00
Sundry Debtors	1,800,774.40
Closing Work-in-Progress (As certified by the Proprietor)	75,214,326.35
<b>Cash at Bank</b>	
IDBI Bank Ltd.-C.A/c-17102000039303-IBKL0000017	2,046.97
Federal Bank-C.A/c-11970200401298-FDRL0001197	485,763.52
SBI - C.A/c-35291897574-SBIN0012814	1,029,127.59
United Bank of India-C.A/c.-974050013758-UTBIOBIUJ46	136,203.77
HDFC Bank-C.A/c.-50200019279139-HDFC0002484	484,258.63
HDFC Bank-C.A/c.-2031-HDFC0002484	61,677.57
United Bank of India-S/B.A/c.-974010144414-UTBIOBIUJ46	30,599.17
Allahabad Bank S/B A/c.50012313677-ALLA0210352	63,632.77
	<u>2,293,309.99</u>
Cash in hand (As Certified by the Proprietor)	675,633.93

**108,621,760.72**



**M/s. DAYAL BUILDERS**  
*Suresh*  
Proprietor

J.SUBHASH & CO.  
Chartered Accountants

M/S DAYAL BUILDERS  
PROP.: SURENDER PAL SINGH  
B.S.PLAZA BUILDING  
GROUND FLOOR, MAIN ROAD  
BISTUPUR, JAMSHEDPUR  
JHARKHAND-831001  
ASST. YEAR - 2019-20

SCHEDULE - 'G'

FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS A/C 31<sup>ST</sup> MARCH, 2019

1. SIGNIFICANT ACCOUNTING POLICIES:

A. GENERAL

- i) These accounts are prepared on the historical cost basis and on the accounting principal of a going concern.
- ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals and standard issue by the Institute of Chartered Accountants of India.
- iii) These financial statements are the responsibility of the firm's Management. Our responsibility is to express an opinion on these financial statement based on our audit.
- iv) We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

B. REVENUE RECOGNITION

The firm follows the mercantile system of accounting and recognized Income and Expenditure on accrual basis.

C. FIXED ASSETS

Fixed Assets are recorded at the cost of acquisition inclusive of duties, taxes and other incidental charge related to the acquisition.

D. DEPRECIATION

Depreciation on Assets have been Charged on written down value.

E. Since the Firm is engaged in Construction Business, the following part of clause 35(a) (b) of Form No. 3CD regarding quantitative details are not applicable.

2. CONTINGENT LIABILITIES :

The firm does not recognize any such liabilities

Place: Jamshedpur  
Date : 21.10.2019

For J.SUBHASH & CO.  
Chartered Accountants  
F.R.No-008040C

  
(Anil Kumar Agarwal)  
Partner

M/s. DAYAL BUILDERS

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2020-21**

PAN	ALFPS1823D		
Name	SURENDER PAL SINGH		
Address	PROP- DAYAL BUILDER, PLOT NO. 9 & 9A, DARJEE LANE, RAMDAS BHATTA,BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	798918341091220

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		6237650
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	6237650
	Net tax payable	4	1926262
	Interest and Fee Payable	5	17109
	Total tax, interest and Fee payable	6	1943371
	Taxes Paid	7	2007400
	(+)Tax Payable /(-)Refundable (6-7)	8	-64030
Dividend Tax Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 09-12-2020 19:13:23 from IP address 103.76.211.17 and verified by  
SURENDER PAL SINGH

having PAN ALFPS1823D on 09-12-2020 19:13:23 from IP address 103.76.211.17 using

Digital Signature Certificate (DSC).

2600223404905266565CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DSC details:

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**





**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

### ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

<b>Name</b>	SURENDER PAL SINGH	<b>PAN</b>	ALFPS1823D
<b>Form No</b>	3CB	<b>Assessment Year</b>	2020-21
<b>e-Filing Acknowledgement Number</b>	798893811091220	<b>Date of e-Filing</b>	09/12/2020

*For and on behalf of,  
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

**SURENDER PAL SINGH**  
**PROP. : DAYAL BUILDER**  
Plot No. 9 & 9A  
Darjee Lane, Ramdas Bhatta  
Bistupur, Jamshedpur-831 001  
ASSTT. YEAR : 2020-2021

COMPUTATION OF TAXABLE INCOME

**INCOME FROM HOUSE PROPERTY**

Rent Received from Akshay Panda, Adityapur	42,000.00	
Rent Received from Khoshala Electronics	245,000.00	
Rent Received from Veggie Corner, Adityapur	110,000.00	
Rent Received from Anirban Patra, Adityapur	100,800.00	
Rent Received from Rajni Kumari, Adityapur	247,566.00	
Rent Received from Jyoti Das	28,500.00	
Rent Received from Shree Balaji Enterprises, Adityapur	100,000.00	
	873,866.00	
Less : Statutory Deduction	262,160.00	611,706.00

**INCOME FROM BUSINESS**

Income from Dayal Builder	5,806,412.71	
Less : Income Considered under head Income from Other Sources	204,946.75	5,601,465.96

**INCOME FROM OTHER SOURCES**

Income from S/B Interest	7,121.00	
Income from Interest on FDR	197,825.75	
	204,946.75	6,418,118.71

Less : Deduction U/s. 80 C	-	
SBI Life Insurance	300,000.00	
LIC	77,160.00	
Deduction U/s. 80 D (Star Health)	150,000.00	
Deduction U/s. 80 TTA	23,347.00	
	7,121.00	180,468.00
		6,237,650.71

Rounded off 6,237,650.00

Tax on Income	1,683,795.00	
Add : 10% Surcharges	168,380.00	
	1,852,175.00	
Add : 4% Education Cess	74,087.00	
	1,926,262.00	

Less : T.D.S	1,207,399.89	
Less : Advance Income Tax.	800,000.00	
	2,007,399.89	
	(81,137.89)	

Add : Interest U/s. 234 B	-	
Interest U/s. 234 C	17,109.00	
<b>Refundable Amount</b>	<b>(64,028.89)</b>	

AUDIT-REPORT  
AND  
STATEMENT OF ACCOUNTS  
OF

SURENDRA PAL SINGH  
PROP.: DAYAL BUILDERS  
B.S.PLAZA BUILDING,  
GROUND FLOOR,MAIN ROAD,  
BISTUPUR,JAMSHEDPUR

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020

\*\*\*\*\*

J.SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
12, RJS BUILDING,  
DIAGONAL ROAD,  
BISTUPUR, JAMSHEDPUR- 831 001

☎ : 0657 – 2321419,2321549

✉ : [jsubhash49@gmail.com](mailto:jsubhash49@gmail.com)

\*\*\*\*\*



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

We have examined the Balance Sheet as at 31<sup>st</sup> March, 2020 and the Profit and Loss Account for the period beginning from 01.04.2019 to ending on 31.03.2020, attached herewith, of SURENDER PAL SINGH, PROP. :M/S DAYAL BUILDERS, B.S.PLAZA.GROUND FLOOR.MAIN ROAD, P.O.BISTUPUR, JAMSHEDPUR, JHARKHAND (PAN ALFPSI823D)

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 Jamshedpur – 831 001.

(A) We report the following observation/comments/discrepancies/inconsistencies if any:-

(B) Subject to above:-

- (a) We have obtained all the information and the explanation, which to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (b) In our opinion, proper books of accounts have been kept at the Head office of the assessee so far as appears from our examination of the books.
- (c) In our opinion and the best of our information and according to the explanation given to us, the said accounts, read with notes thereon, if any, gives 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<sup>ST</sup> 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

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

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 observation/qualification, if any ;



*Anil K. Agarwal*

NAME : ANIL KUMAR AGARWAL  
M. NO. : 079585  
ADDRESS : J.SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
12, R.J.S. BUILDING,  
DIAGONAL ROAD, BISTUPUR  
JAMSHEDPUR - 831001.  
UDIN : 20079585AAAADC9950

Place : Jamshedpur  
Date : 04.12.2020

**Form No 3 CD**  
(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   | SURENDER PAL SINGH<br>PROP. : DAYAL BUILDERS            |
| 2. Address  | B.S.PARK PLAZA BUILDING,<br>BISTUPUR, JAMSHEDPUR-831001 |
| 3. Permanent Account No   | ALFPS1823D  |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, Goods & Service Tax, customs duty, etc. if yes, please furnish the registration number or GST No or any other identification number allotted for the same | GST Regn. No. 20ALFPS1823D1ZO                           |
| 5. Status   | PROPRIETORSHIP  |
| 6. Previous Year  | From 01.04.2019 to 31.03.2020                           |
| 7. Assessment Year  | 2020- 2021  |
| 8. Indicate the relevant clause of section 44 AB under which the audit has been conducted   | Clause (a) of 44AB                                      |
| 8(a) Whether the Assessee has opted for Taxation u/s. 115BA/115BAA/115BAB   | No  |

PART-B

- |  |                |
|--|----------------|
| 9. (a) If firm or Association of Persons, indicate names of Partners/members and their profit sharing ratios.  | Not Applicable |
| (b) If there is any change in the Partners/members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.     | Not Applicable |
| 10. (a) 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). | Builder        |
| (b) If there is any change in the nature of business or profession, the particulars of such change.  | NO             |
| 11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.   | YES            |



M/s. DAYAL BUILDERS

*S. Singh*  
Proprietor

- (b) List of Books of account maintained and the address at which the books of accounts are kept (In case books of accounts 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 )
- (c) List of books of account and nature of relevant documents examined
12. Whether the profit and loss account includes any profit 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).
13. (a) Method of accounting employed in the previous year.
- (b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.
- (d) Whether any adjustment is required to be made in the profit or loss for complying with the provision of Income computation & disclosure standards notified U/s. 145 (2)
- (e) If answer to (d) above is in affirmative give Details of such adjustment
- (f) Disclosure as per ICDS
14. (a) Method of valuation of closing stock employed in the previous year.
- (b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit and loss.
15. A. Give the following particulars of the capital asset converted into stock-in-trade :-
- (a) Description of capital assets;
- (b) Date of acquisition;
- (c) Cost of acquisition;
- (d) Amount at which the assets is converted in to stock-in-trade;
16. Amounts not credited to the profit or loss account, being: -
- (a) The items failing within the scope of section 28;

Cash Book, Ledger, Bank Register & Allied Documents.  
Address :  
B. S. Park Plaza, Bistupur,  
Jamshedpur – 831 001

---Do---

NO

Mercantile

No

N.A

Not Applicable

Not Applicable  
Not Applicable  
Details as per Annexure I  
At Cost

NIL

N.A

NIL



M/s. DAYAL BUILDERS  
Proprietor



- |   |  |
|---|--|
| (b) The Performa credits, drawback, refund of duty of customs or excise or service tax, or refund of sale tax or value added tax, where such credits, drawbacks or refunds, are admitted as due by the authorities concerned;   | NIL  |
| (c) Escalation claims accepted during the previous year;  | NIL  |
| (d) Any other item of income;   | NIL  |
| (e) Capital receipts, if any;   | NIL  |
| 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:   | N.A  |
| 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 :-   | Details as per Schedule 'D'<br>Attached to this Report |
| (a) Description of asset/block of assets.   |  |
| (b) Rate of depreciation.   |  |
| (c) Actual cost of written down value, as the case may be.  |  |
| (d) Additions/Deductions during the year with dates; in the case of any addition of an assets, date put to use; including adjustment on account of: -   |  |
| (i) Central value Added Tax credit claimed and allowed under Central Excise Rules, 1944, in respect of assets acquired on or after 1st March 1994,  |  |
| (ii) change in rate of exchange of currency, and  |  |
| (iii) subsidy or grant or reimbursement, by whatever name called.   |  |
| (e) Depreciation allowable.   |  |
| (f) Written down value at the end of the year.  |  |
| 19. Amounts admissible under sections : 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA) 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E  | NIL  |
| Amount Debited to the profit and loss account ;   |  |
| Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions. If any specified under the conditions, if any specified under the relevant 14 provisions of Income tax Act. 1961 or Income tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |  |



M/s. DAYAL BUILDERS

*Spandh*

Proprietor

20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profit or dividend.[Section 36(1)(ii)].	NIL
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Details as per Annexure II Attached to this Report
21. (a)	Amounts debited to the profit and loss account being: -	
	Expenditure of capital nature.	NIL
	Expenditure of personal nature.	NIL
	Expenditure of advertisement	NIL
	Expenditure incurred at clubs being cost for clubs services and facilities used	NIL
	Expenditure by way of penalty or fine for violation of any law for the time being in force	NIL
	Expenditure by way of Any other penalty or fine not covered above	NIL
	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
(b)	Amount inadmissible under section 40(a), if yes (Annexure attached), if No. (No) :-	NO
(c)	Amounts debited to profit or loss account being, Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
(d)	Disallowance/deemed Income under section 40A(3) :	
	(A) On the basis of the examination of books of account and other relevant documents /evidence, Whether the expenditure covered under section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details :	YES
	(B) On the basis of the examination of books of account and other relevant documents /evidence, Whether the payment referred to in section 40A(3A) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):	YES
(e)	Provision for payment of gratuity not allowable under section 40A(7);	NIL
(f)	Any sum paid by assessee as an employer not allowable under section 40A(9);	NIL
(g)	Particulars of any liability of a contingent nature.	NIL



M/s. DAYAL BUILDERS

*[Signature]*  
Proprietor

(h) Amount of deduction inadmissible in term of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
(i) Amount inadmissible under the provisio to section 36(1)(iii);	NIL
22 Amount of Interest inadmissible under section 23 of the Micro, small and Medium Enterprises Development act 2006	NIL
23. Particulars of payments made to person specified under section 40A(2)(b).	NIL
24. Amounts deemed to be Profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25. Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) (f) (g) of section 43B, the liability for which :- (A) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding year and was (a) Paid during the previous year; (b) Not paid during the previous year; (B) Was incurred in the previous year and was (a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1); (b) Not paid on or before the aforesaid date	NIL NIL NIL  EPF 27,300.00 20.06.2020 ESIC 4,370.00 20.06.2020 TDS 3,000.00 27.05.2020  NIL
( State whether sales tax, Goods & Service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.	NO
27. (a) 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.	N.A.
(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL



M/s. DAYAL BUILDERS

*Spandh*  
Proprietor



- 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) (viia), if yes, please furnish the details of the same. NIL
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)(viib), if yes, please furnish the details of the same. NIL
- 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] NIL
- A. Whether primary adjustment to transfer price, as Referred to in sub-section(1) of section 92CE, has been made during the previous year, if yes, please furnish the following details
- B. 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, if yes, please furnish the following details
31. \*(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-
- |  |                                      |
|--|--------------------------------------|
| (i) Name of the lender or depositor;   | Simran Kaur<br>Jamshedpur, Jharkhand |
| (ii) Address of the lender or depositor  |                                      |
| iii) PAN of the lender or depositor  |                                      |
| (iv) Amount of loan taken or deposit or accepted;  | Rs. 6,00,000.00                      |
| (v) Whether the loan or deposit was squared up during the previous year ;  | NO                                   |
| (vi) Maximum amount outstanding in the account at any time during the previous year;   | Rs. 6,00,000.00                      |
| (vii) Whether the loan or deposit was taken or accepted by cheque or Bank draft or use of electronic clearing systme through a Bank Account.                                       | YES                                  |
| (viii) Incase the loan or deposit was taken or accepted by cheque or Bank draft, Whether the same was taken or accepted by an account payee cheque or an account payee bank draft. | YES                                  |



M/s. DAYAL BUILDERS

*Simran*  
Proprietor

(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

NIL

- (i) Name of the person from whom specified sum is received
- (ii) Address of the person from who specified sum is received
- (iii) PAN of the person from whom specified sum is received
- (iv) Amount of specified sum taken or accepted
- (v) Whether the specified sum was taken or accepted by cheque or Bank draft or use of electronic clearing system through a Bank account
- (vi) In case the specified sum was taken or accepted by cheque or Bank draft, whether the same was taken or accepted by an account payee cheque or an account payee Bank draft.

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

NIL

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

NIL



M/s. DAYAL BUILDERS

*Spsw*  
Proprietor

(d) Particulars of each payment in an account exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

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

(i) Name of the payee	Simran Kaur Jamshedpur	Pratap Singh Jamshedpur
(ii) Address of the payee		
(ii) PAN of the Payee		AEQPS4901J
(iv) Amount of the repayment;	Rs. 27,000.00	Rs. 5,00,000.00
(v) Maximum amount outstanding in the account at any time during the previous year;	Rs. 6,00,000.00	Rs. 5,77,672.00
(vi) Whether the repayment was made by cheque or Bank draft or use of electronic clearing system through a Bank account.	YES	YES
(vii) In case the repayment was made by cheque or Bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	YES	YES

(d) 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.

NIL

Ms. DAYAL BUILDERS

*[Signature]*

Proprietor





- (i) Name of the payer
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified advance received by cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(e) Particulars of repayment of loan or deposit or any specified advance in an account 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.

NIL

- (i) Name of the payer
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified Received by cheque or a bank draft which is not an account payee or account apyee Bank draft during the previous year

32. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

(a)

Serial Number	Assessment Year	Nature of Loss/ allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
-----NIL-----					

(b) 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 can not be allowed to be carried forward in terms of section 79.

NIL

(c) 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

NIL

(d) 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.

NIL

(e) 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.

NIL

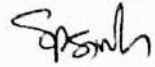
Ms. DAYAL BUILDERS



*[Signature]*  
Proprietor

33. Section-wise details of deductions, if any, admissible under chapter VI-A or Chapter III (Section 10A, Section 10AA.)
- Deduction U/s. 80 C Rs. 1,50,000.00  
Deduction U/s. 80 D Rs. 23,347.00  
Deduction U/s. 80 TTA Rs. 7,121.00
34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of chapter XVII-B or XVII-BB, If Yes please furnish :
- Details as per Annexure – III  
Attached to this Report**
- (b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details :
- NIL
- Tax deduction and collection Account Number (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.
- (c) Whether the assessee is liable to a pay interest under section 201 (1A) or section 206C (7). If yes, please furnish :
- NO
- Tax Deduction and Collection Account Number (TAN)  
Amount of Interest U/s. 201 (1A)/ 206 C(7) is payable.  
Amount paid out of above alongwith  
Date of payment
35. (a) In the case of a trading concern, give quantitative details of principal item of goods traded:
- Not Applicable
- (i) Opening Stock  
(ii) Purchase during the previous year;  
(iii) Sales during the previous year;  
(iv) Closing stock;  
(v) Shortage/excess, if any,
- (b) In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products:
- Not Available
- A. Raw Materials:  
(i) Opening stock;  
(ii) Purchase during the previous year;  
(iii) Consumption during the previous year;  
(iv) Sales during the previous year;  
(v) Closing stock;  
(vi) \* Yield of finished products;  
(vii) \* Percentage of Yield;  
(viii) Shortage/ excess, if any,
- B. Finished Products/ By-Products;  
(i) Opening stock;



M/s. DAYAL BUILDERS  
  
 Proprietor

- (ii) Purchase during the previous year;
  - (iii) Quantity Manufactured during the previous year;
  - (iv) Sales during the previous year;
  - (v) Closing stock;
  - (vi) Shortage/ excess, if any,
36. In the case of a domestic company, details of tax on distributed profit under section 115-O in the following form: -
- (a) Total amount of distributed profit;
  - (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;
  - (e) Date of payment with amounts.
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.
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.
39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services. 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.
40. Details regarding turnover, gross profit, etc, for the previous year and preceding previous year :
- (1) Total Turnover of the Assessee
  - (2) Gross Profit / Turnover
  - (3) Net Profit / Turnover;
  - (4) \*Stock in trade/ Turnover;
  - (5) Material consumed/ Finished goods products.
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 alongwith details of Relevant proceedings.

**Not Available**

**Not applicable.**

**Not applicable.**

**Not applicable.**

**Details as per annexure IV attached to this report**

**No any Refund issued or Demand Raised during the previous year as reported by the Assessee**



**Ms. DAYAL BUILDERS**

*Spsm*  
**Proprietor**



42. Whether the assessee is required to furnish statement in Form No.61, Form No. 61A or Form NO. 61B, if yes, please furnish **Not Applicable**

43. Whether the assessee or its parent entity or Reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 if yes, please furnish the Details **Not Applicable**



*Anil K. Agarwal*

**NAME** : Anil Kumar Agarwal  
(Partner)  
**M. NO.** : 079585  
**ADDRESS** : J.SUBHASH & CO.  
Chartered Accountants  
12, R.J.S. Building  
: Diagonal Road, Bistupur  
: Jamshedpur-831001

Place : Jamshedpur  
Date : 04.12.2020

Ms. DAYAL BUILDERS

*Dayal*

Proprietor

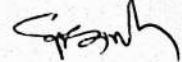
**ANNEXURE : I**

**FORMING PART OF CLAUSE 13 (e) OF FORM NO. 3 CD**

Disclosure as per ICDS

ICDS	DISCLOSURE
ICDS I - Accounting Policies	The financial statements have been prepared on the historical cost basis and are in accordance with generally accepted accounting principle Mercantile method of accounting has been employed unless otherwise specifically stated elsewhere in this schedule. However, where amount is immaterial/negligible and / or establishment of accrual/determination of amount is not possible, no entry is made for accrual
ICDS II - Valuation of Inventories	The Assessee is a Builder hence valuation of Inventories is not applicable
ICDS III - Construction Contracts	The Amount of Construction revenue recognised as revenue in the period is as per Annexed audited financial statements.
ICDS IV - Revenue Recognition	Revenue recognised from Construction of Building & Rent Income
ICDS V - Tangible Fixed Assets	Tangible Assets are carried at cost/WDV less depreciation based on written down value method
ICDS VII - Governments Grants	Not Applicable, No Government Grants was taken by the Assessee
ICDS IX - Borrowing Costs	Interest and other borrowing costs attributable to qualifying assets, are added to the cost of the qualifying asset, until such time as the assets are substantially ready for their intended use. Qualifying assets are those that necessarily take more than 1year or substantial period of time to get ready for their intended use. Other borrowing cost is recognised in Profit & Loss account in the year in which they are incurred.
ICDS X - Provisions, Contingent Laibilities and Contingent Assets	Provision involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities & Assets are not recognized and nor disclosed in the financial statements as per reported by the Assessee

**M/s. DAYAL BUILDERS**



**Proprietor**



**SURENDER PAL SINGH**

PROP : DAYAL BUILDERS  
B. Z. PLAZA BUILDING  
GROUND FLOOR MAIN ROAD,  
BISTUPUR, JAMSHEDPUR  
ASSTT YEAR : 2020-2021

**ANNEXURE : II**

**FORMING PART OF CLAUSE 20 (b) OF FORM NO. 3 CD**

Serial Number	Nature of Fund	Sum Received from employees	Due Date for Payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
1	P.F	9,540.00	15.05.2019	9,540.00	08.07.2019
2	P.F	9,540.00	15.06.2019	9,540.00	08.07.2019
3	P.F	8,280.00	15.07.2019	8,280.00	08.07.2019
4	P.F	8,280.00	15.08.2019	8,280.00	17.09.2019
5	P.F	8,280.00	15.09.2019	8,280.00	17.09.2019
6	P.F	13,020.00	15.10.2019	13,020.00	11.10.2019
7	P.F	13,080.00	15.11.2019	13,080.00	20.11.2019
8	P.F	13,104.00	15.12.2019	13,104.00	13.12.2019
9	P.F	13,104.00	15.01.2020	13,104.00	22.01.2020
10	P.F	13,104.00	15.02.2020	13,104.00	05.02.2020
11	P.F	13,104.00	15.03.2020	13,104.00	07.03.2020
12	P.F	13,104.00	15.04.2020	13,104.00	20.06.2020
1	ESIC	1,393.00	21.05.2019	1,393.00	30.05.2019
2	ESIC	1,393.00	21.06.2019	1,393.00	17.09.2019
3	ESIC	1,209.00	21.07.2019	1,209.00	17.09.2019
4	ESIC	519.00	21.08.2019	519.00	17.09.2019
5	ESIC	519.00	21.09.2019	519.00	17.09.2019
6	ESIC	816.00	21.10.2019	816.00	11.10.2019
7	ESIC	820.00	21.11.2019	820.00	20.11.2019
8	ESIC	821.00	21.12.2019	821.00	13.12.2019
9	ESIC	821.00	21.01.2020	821.00	22.01.2020
10	ESIC	821.00	21.02.2020	821.00	06.02.2020
11	ESIC	821.00	21.03.2020	821.00	07.03.2020
12	ESIC	821.00	21.04.2020	821.00	20.06.2020

M/s. DAYAL BUILDERS



*S. Singh*  
Proprietor



**J.SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**  
PROP.: DAYAL BUILDERS  
B.S. PLAZA BUILDING, GROUND FLOOR  
MAIN ROAD, BISTUPUR, JAMSHEDPUR  
ASST. YEAR : 2020-2021

ANNEXURE - III

**FORMING PART OF PARA 34 clause (a) OF FORM 3CD**

Tax Deduction & Tax Collection Account Number TAN	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in Column(3)	Total Amount 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 deposited to the credit of the central Government out of (6) & (8)
1	2	3	4	5	6	7	8	9	10
RCHM02296A	94C	Contract Business	19,643,081.00	19,643,081.00	19,643,081.00	237,002.00	N.A.	N.A.	NIL
	94A	Interest other than Security	3,598,532.96	3,598,532.96	3,598,532.96	359,854.00	N.A.	N.A.	NIL
	94J	Professional or Technical Services	558,790.00	558,790.00	558,790.00	55,879.00	N.A.	N.A.	NIL
					23,800,403.96	652,735.00			

M/s. DAYAL BUILDERS

*S.P. Singh*  
Proprietor





SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR  
JHARKHAND-831 001

BALANCE SHEET AS ON 31ST MARCH 2020


<u>CAPITAL &amp; LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
Proprietor's Capital	A	19,182,614.99
Loan & Borrowings	B	90,720,305.46
Current Liabilities & Provisions	C	39,170,862.66
<b>TOTAL</b>		<b>149,073,783.11</b>

<u>ASSETS &amp; PROPERTIES</u>		<u>AMOUNT(Rs)</u>
Fixed Assets	D	20,818,431.00
Investment & Deposit	E	34,302,259.22
Current Assets	F	93,953,092.89
<b>TOTAL</b>		<b>149,073,783.11</b>

Notes to the Accounts as per Schedule 'G'

In Terms of our annexed report of even date

For : J. Subhash & co.  
Chartered Accountants  
F.R.No. 008040C

  
*Anil K. Agarwal*  
ANIL KUMAR AGARWAL  
(Partner)  
M.No. 079585

Ms. DAYAL BUILDERS

*S. P. Singh*  
Proprietor

Place : Jamshedpur

Date : 04.12.2020



SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH, 2020

<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>	<u>AMOUNT(RS)</u>
A. Gross Receipt	97,212,271.00	
Closing Work-in-Progress	61,911,450.83	
Interest on Security Deposit	18,058.90	
Interest on FDR	197,825.75	
Interest on S/B A/c	7,121.00	
	<u>159,346,727.48</u>	
B. <u>EXPENDITURE</u>		
Opening Work-in-Progress	75,214,326.35	
Purchase	38,549,140.27	
Repair & Maintenance	474,942.95	
Carriage inward	262,650.18	
Job Off Loading Expenses	16,045,162.37	
Wages & Salary (Including ESIC & PF)	2,433,957.00	
Site Development	1,861,044.30	
Electricity Charges	4,388,000.70	
Bank Charges	177,913.50	
Advertisement	273,182.00	
Audit Fee	75,000.00	
Accounting Charges	75,000.00	
Consultancy Charges	805,705.08	
Depreciation	889,798.24	
General Expenses	1,091,037.84	
Insurance Charges	170,749.00	
Interest on Loan	4,132,356.18	
Interest to Bank	4,685,643.00	
Holding Tax	868,195.80	
Interest to Others	1,311.00	
Processing Charges	94,518.00	
Printing & Stationary	65,045.00	
Security Charges	402,016.04	
Staff Welfare	454,480.00	
Telephone Charges	167,815.70	
Travelling & Conveyance	1,059,180.23	
Computer Maintenance	24,500.00	
Agreement Charges	60,007.08	
Registration Charges	728,147.90	
	<u>153,540,314.77</u>	
C. Net Profit transferred to Capital A/c (A - B)		<u>5,806,412.71</u>

In terms of our annexed report of even date  
Notes to the Accounts as per Schedule 'G'  
For: J. SUBHASH & CO.

Chartered Accountants  
F.R.No. 0080A0C  
Jamshedpur  
*Anil Kumar Agarwal*  
Anil Kumar Agarwal  
(Partner)  
M.No. 078585  
Place : Jamshedpur  
Date : 04.12.2020

M/s. DAYAL BUILDERS

*Spsmh*  
Proprietor

**J.SUBHASH & CO.**  
Chartered Accountants

SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING.  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

**SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2020**

**Schedule A - Capital Account**

**Amount(Rs)**

**DETAILS OF PROPRIETOR'S CAPITAL**

**SURENDER PAL SINGH**

Opening Balance	16,630,512.52	
Add: Profit During the year	<u>5,806,412.71</u>	
	22,436,925.23	
Less: Drawing	<u>3,254,310.24</u>	19,182,614.99
		<u>19,182,614.99</u>

**Schedule B - Loans & Borrowings**

**Amount(Rs)**

**Secured Loan**

O/D United Bank of India-974210032133-UTIBI0BIUJ46	18,999,886.82 ✓	
Loan from United Bank of India-974300008358	1,761,283.00 ✓	
SBI-C.C - 35316732109-SBIN0012814	21,977,735.18 ✓	
Loan from State Bank of India - 3145	1,026,703.00 ✓	
Term Loan from HDFC Bank against Vehicle	1,465,946.63 ✓	
Loan from LIC Housing Finance Ltd.	<u>39,538,078.83</u> ✓	84,769,633.46

**Unsecured Loan**

Gurukripa Agency b/l	4,000,000.00 ✓	
Dayalcon Developer	400,000.00 ✓	
Pratap Singh	77,672.00 ✓	
Simran Kaur	573,000.00 ✓	
Pritam Singh Bhatia	<u>900,000.00</u> ✓	5,950,672.00
		<u>90,720,305.46</u>

**Schedule C - Current Liabilities & Provision**

**Amount(Rs)**

Advance from Customers		35,493,727.84
Salary Payable		359,733.00
Sundry Creditors		137,116.82
Advance against Rent		2,783,812.00
Accounting Charges Payable		5,000.00
Electricity Charges Payable		140,203.00
TDS Payable		3,000.00
PF Payable		27,300.00
ESIC Payable		4,370.00
Audit Fee Payable		216,600.00
		<u>39,170,862.66</u>

Ms. DAYAL BUILDERS

  
Proprietor



**J.SUBHASH & CO.**  
Chartered Accountants

SURENDER PAL SINGH  
PROP. : DAYAL BUILDERS  
B. S. PLAZA BUILDING,  
GROUND FLOOR, MAIN ROAD,  
BISTUPUR, JAMSHEDPUR

**SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2020**

<b>Schedule D - Fixed Assets</b>		<b>Amount(Rs)</b>
Construction of Dayal Villa Marriage Hall at Dayal City Building		7,727,609.00 6,201,612.00 79,719.00
Air Conditioner	175,204.00	
Less : Depreciation	<u>17,520.00</u>	157,684.00
Computer	30,151.00	
Less : Depreciation	<u>12,060.00</u>	18,091.00
Car	3,210,200.00	
Less : Depreciation	<u>481,530.00</u>	2,728,670.00
Cycle	363.00	
Less : Depreciation	<u>54.00</u>	309.00
Furniture	119,235.00	
Add : Purchase Before Sep.19	44,017.00	
Add : Purchase After Sep. 2019	<u>1,225,772.24</u>	
	1,389,024.24	
Less : Depreciation	<u>77,613.24</u>	1,311,411.00
Machinery	89,682.00	
Less : Depreciation	<u>13,452.00</u>	76,230.00
Motor Vehicle	121,124.00	
Less : Depreciation	<u>18,169.00</u>	102,955.00
Two Wheeler	127,808.00	
Less : Depreciation	<u>19,171.00</u>	108,637.00
Invertor	6,023.00	
Less : Depreciation	<u>602.00</u>	5,421.00
Mobile Phone	185,457.00	
Add : Purchase Before Sep.19	301,790.00	
Add : Purchase After Sep. 19	<u>213,880.00</u>	
	701,127.00	
Less : Depreciation	<u>89,128.00</u>	611,999.00
Office Equipment	436,929.00	
Add : Purchase Before Sep. 19	489,715.00	
Add : Purchase After Sep.19	<u>344,372.00</u>	
	1,271,016.00	
Less : Depreciation	<u>109,883.00</u>	1,161,133.00
Lap Top	72.00	
Less : Depreciation	<u>29.00</u>	43.00
Tractor	147,682.00	
Less : Depreciation	<u>22,152.00</u>	125,530.00
Electric Installation	6,377.00	
Add : Purchase before Sep.19	132,518.00	
Add : Purchase After Sep.19	<u>290,918.00</u>	
	429,813.00	
Less : Depreciation	<u>28,435.00</u>	401,378.00
		<u>20,818,431.00</u>



M/s. DAYAL BUILDERS

Proprietor



**SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2020**

**Schedule E - Investment & Deposit**

	<u>Amount(Rs)</u>
Security Deposit with JUSCO	2,997,734.26
Investment in Property at Jugsalai	26,751,102.32
Gold & Jewellery	1,296,595.00
FDR with United Bank of India	3,256,827.64
	<u>34,302,259.22</u>

**Schedule F - Current Assots**

	<u>Amount(Rs)</u>
Advance Income Tax (A/Y 2020-2021)	800,000.00
TDS (A/Y 2020-2021)	1,207,399.89
Income Tax Refundable (A/Y 2019-20)	113,040.00
GST Input Excess	1,004,611.00
Advance for Land	11,274,500.00
Other Loan & Advances	12,639,936.00
Sundry Debtors	2,409,053.08
Closing Work-in-Progress (As certified by the Proprietor)	61,911,450.83
<b>Cash at Bank</b>	
IDBI Bank Ltd -C A/c-17102000039303-IBKL0000017	632,224.47
Federal Bank-C A/c-11970200401298-FDRL0001197	51,304.61
SBI - C A/c-35291897574-SBIN0012814	345,854.12
United Bank of India-C A/c -974050013758-UTBI0BIUJ46	85,153.37
HDFC Bank-C A/c -50200019279139-HDFC0002484	84,528.58
HDFC Bank-C A/c -2031-HDFC0002484	353.57
United Bank of India-S/B A/c -974010144414-UTBI0BIUJ46	34,013.30
Allahabad Bank S/B A/c.50012313677-ALLA0210352	126,253.27
HDFC Bank- 1222	180,540.00
SBI -S/B A/c-3792	70,028.54
	<u>1,610,253.83</u>
Cash in hand (As Certified by the Proprietor)	982,848.26
	<u>93,953,092.89</u>



Ms. DAYAL BUILDERS

*Surender Pal Singh*  
Proprietor

M/S DAYAL BUILDERS  
PROP.: SURENDER PAL SINGH  
B.S.PLAZA BUILDING  
GROUND FLOOR, MAIN ROAD  
BISTUPUR, JAMSHEDPUR  
JHARKHAND-831001  
ASST. YEAR - 2020-21

SCHEDULE - 'G'

FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS A/C 31<sup>ST</sup> MARCH, 2020

1. SIGNIFICANT ACCOUNTING POLICIES:

A. GENERAL

- i) These accounts are prepared on the historical cost basis and on the accounting principal of a going concern.
- ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals and standard issue by the Institute of Chartered Accountants of India.
- iii) These financial statements are the responsibility of the firm's Management. Our responsibility is to express an opinion on these financial statement based on our audit.
- iv) We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

B. REVENUE RECOGNITION

The firm follows the mercantile system of accounting and recognized Income and Expenditure on accrual basis.

C. FIXED ASSETS

Fixed Assets are recorded at the cost of acquisition inclusive of duties, taxes and other incidental charge related to the acquisition.

D. DEPRECIATION

Depreciation on Assets have been Charged on written down value.

E. Since the Firm is engaged in Construction Business, the following part of clause 35(a) (b) of Form No. 3CD regarding quantitative details are not applicable.

2. CONTINGENT LIABILITIES :

The firm does not recognize any such liabilities

For J.SUBHASH & CO.  
Chartered Accountants  
F.R.No. 008040C



*Anil Kumar Agarwal*

(Anil Kumar Agarwal)  
Partner

Place: Jamshedpur  
Date : 04.12.2020

M/s. DAYAL BUILDERS

*Surender Pal Singh*  
Proprietor