Each Bidder or each member of a JV must fill in this form separately:

NAME OF BIDDER/JV PARTNER: CREATION INFRATECH

Ann	ual Contractual Turnover I (Contractual Pa		'ears
Year	Amount Currency	Exchange Rate	Indian National Rupees Equivalent
2022-23			9,64,74,462.00
2021-22			4,00,87,872.00
2020-21			3,98,41,310.00
Avei	rage Annual Contractual Tu	urnover for Last 3 Years (13,65,62,334/3)	5,88,01,217.00

- The average annual contractual turnover shall be calculated as an average of "total
 contractual payments" in the previous three financial years. However, in case balance
 sheet of the previous year is yet to be prepared/ audited, the audited balance sheet of
 the fourth previous year shall be considered for calculating average annual contractual
 turnover.
- The information supplied shall be substantiated by data in the audited balance sheets and profit and loss accounts for the relevant years in respect of the bidder or all members constituting the bidder.
- 3. Contents of this form should be certified by a Chartered Accountant duly supported by Audited Balance Sheet duly certified by the Chartered Accountant.

SEAL AND SIGNATURE OF THE BIDDER

Certified that all figures and facts submitted in this form have been furnished after full consideration of all observations/notes in Auditor's reports.

Aman Kr. Singh (Signature of Chartered Accountant) Name of CA: SINGH AMAN & COMPANY

(Chartered Accountants)
CA. Aman Kumar Singh

(Proprietor)

M.No. 469811

Registration No: 034846C UDIN: 24402317BKBJXY9885 7/1/24, 4:10 PM UDIN



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	DOCUMENT DETAILS
Verification Date/Time:	01-07-2024 04:10:05
UDIN Generation Date/Time:	03-02-2024 12:36:42
This UDIN can't be revoked any mo	ore.
Unique Document Identification Number (UDIN):	24402317BKBJXY9885
Member Details:	BINOD KUMAR JAISWAL (402317)
Firm Details:	006988C
Document Type:	Certificates
Type of Certificate:	Turnover Certificate
Date of signing of Document:	03-02-2024
Figures/Particulars:	1. FY 2018-19: 14,85,17,167.00 2. FY 2019-20: 8,17,23,683.00 3. FY 2020-21: 3,98,41,310.00 4. FY 2021-22: 4,00,87,872.00 5. FY 2022-23: 9,64,74,462.00
Document Description:	TURNOVER CERTIFICATE OF CREATION INFRATECH (Prop. DIVESH DUBEY), having (PAN: AVBPD1549F)
Status:	Active

7/1/24, 4:10 PM UDIN

DISCLAIMER

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A. S. GWALRE & CO.

CHARTERED ACCOUNTANTS

H.O.: Trivenipurram Apartments.

Flat No. 714, Kaveri - 3 Botty, Dumardagga,

Ranchi - 834012, Jharkhand, Mob. 062010 78131

Email. Binodjswl026@gmail.com



TO WHOMSOEVER IT MAY CONCERN

This to certify that, **CREATION INFRATECH** (Prop. DIVESH DUBEY), having **(PAN: AVBPD1549F)**, Address At— **Shop No 7**, **Gangotri Complex**, **Station Road Jugsalai**, **Jamshedpur**, **East Singhbhum**, **Jharkhand**, **831006**, has achieved following turnover in last 05 (Five) Financial Years towards Contractual Works/Services. The details are as follows:

Sl. No.	Financial Year	Turnover in	Profit/Loss
1.	2018 - 19	14,85,17,167.00	45,77,020.00
2.	2019 - 20	8,17,23,683.00	26,93,178.00
3.	2020 – 21	3,98,41,310.00	13,69,040.00
4.	2021 – 22	4,00,87,872.00	12,42,356.00
5.	2022 - 23	9,64,74,462.00	15,55,645.00
	TOTAL	40,66,44,494.00	
AVERAGE	TOTAL / 5	8,13,28,898.80	

The above details are based on Audited Balance Sheet as produced before us.

For, A. S. Gwalre & Co.

(Chartered Accountants)

FRN: 006988C

CA. Binod Kumar Jaiswa

(Partner)

M.NO. 402317

Place: Ranchi

Date: 03.02.2024

UDIN: 24402317BKBJXY9885

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year 2019-20

[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]

Î	Name PA				PAN		5		
	DI	DIVESH DUBEY					AVI	BPD1549F	
THE	Fla	t/Door/Block No	Name Of Premi	ses/Building/Vil	lage			***	
NAND	H.NO256, DUBEY MOHALLA						Form	n Number	ITR-3
TIO	Roa	Road/Street/Post Office Area/Locality						ľ	10
ONAL INFORMATION AN ACKNOWLEDGEMENT NUMBER		AR VEER KUNWAR OWK	SINGH	JUGSALAI	A CONTRACTOR OF THE CONTRACTOR		Status	Individual	
NO NO	Tov	wn/City/District		State		Pin/ZipCode	Filed u	ı/s	
PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	JAI	MSHEDPUR		Jharkhand		831006	139(1	l)-On or	
II.	Asso	essing Officer Details	(Ward/Circ	le) ITO WARD 1(2)	, JAMSHEDPUR				
	e-fil	ing Acknowledgeme	nt Number	1191856403108	19				
	1	Gross total income		8	586	Ш	1		4577020
	2	Total Deductions u	nder Chapte	r-VI-A	The All		2		0
	3	Total Income		a a	B N		3		4577020
Ξ	3a	3a Deemed Total Income under AMT/MAT					3a		0
COMPUTATION OF INCOME AND TAX THEREON	3b	Current Year loss,	if any			7	3b		0
MPUTATION OF INC	4	Net tax payable		COME TAX	DEPARTME		4		1233030
ONO	5	Interest and Fee Pa	yable	7			5		0
[AT]	6	Total tax, interest a	ind Fee paya	ble	F. 20 00		6		1233030
I QN	7	Taxes Paid	a Adv	ance Tax	7a	0			
CON	30	and a second section of a detect of the second seco	b TDS	S	7b	2970344			
3,550			e TCS		7c	0			
				Assessment Tax	7d	0		·	
		e Total Taxes Paid (7a+7b+7c+7d)				7e		2970344	
	8	Tax Payable (6-7e)					8		0
	9	Refund (7e-6)			154		9		1737310
	10	Exempt Income		Agriculture			0 10		0
	10 Exempt Income			Others			0		U

Income Tax Return submitted electronically on 31-08-2019 14:09:10 from IP address 117.247.138.7 and verified by					
DIVESH DUBEY	having PAN	AVBPD15491	on <u>31-08-201</u>	9 14:09:16	from IP address
117.247.138.7	_using Electronic Verification Code	PGLTTER3JI	generated through	Aadhaar OTP	
mode.					

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DIVESH DUBEY Proprietor PAN: AVBPD1549F

Tax Audit Report

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

Financial Year

: 2018-2019

Assessment Year

2019-2020

Date of Audit Report

: 30/09/2019



R R SHRIVASTAVA AND ASSOCIATES

SAKET KUMAR Chartered Accountants

CREATION INFRATECH

FORM NO. 3CB

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

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

- 1. We have examined the balance sheet as on 31 March 2019, and the profit and loss account for the period beginning from 01 April 2018 to ending on 31 March 2019, attached herewith, of DIVESH DUBEY, PAN - AVBPD1549F
 - 2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006 and NIL branches.
 - We report the following observations/ comments/ discrepancies/ inconsistencies; if any : 3. (a) * NIL
 - (b) Subject to above,--
 - We have obtained all the information and explanations which, to the best of our (A) knowledge and belief were necessary for the purpose of the audit.
 - In our opinion, proper books of account have been kept by the head office and (B) branches of the assessee so far as appears from our examination of the books.
 - In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - In the case of the balance sheet, of the state of the affairs of the assessee as at (i) 31 March 2019 ;and
 - In the case of the profit and loss account of the Profit of the assessee for the (ii) year ended on that date.
 - 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 - 5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No Qualification	Comments
NIL	NIL

Place : Date :

30/09/2019

For R R SHRIVASTAVA AND ASSOCIATES

(Chartered Accountants)

Reg No.:010587C

SAKET KUMAR

(Partner)

Membership No.: 444971 Firm PAN: AAOFR1826K

FORM NO. 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the assessee

2. Address

DIVESH DUBEY

Shop No 7, Gangotri Complex,

Station Road, Jugsalai,

JAMSHEDPUR, JHARKHAND-

831006

3. Permanent Account Number (PAN)

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same AVBPD1549F

5. Status

6. Previous year

7. Assessment year

Individual

From 01/04/2018 To 31/03/2019

2019-2020

Clause 44AB(a)

Indicate the relevant clause of section 44AB under which the audit has been conducted

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 1
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 2
11. (b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	
11. (c)	List of books of account and nature of relevant documents examined.	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	STALLS STALLS
13. (a)	Method of accounting employed in the previous year.	Mercantile system

REATION

13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	No
14. (a)	Method of valuation of closing stock employed in the previous year.	COST OR NRV WHICHEVER IS LOWER
14. (b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NII
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	
16.(c)	escalation claims accepted during the previous year;	NIL
16.(d)	any other item of income;	NIL
16.(e)	capital receipt, 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:	No
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:-	Annexure No. : 3
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired	
	on or after 1 st March, 1994,	35000
1	Change in rate of exchange of currency, and	TSW CS B ST
2 20 2444	Subsidy or grant or reimbursement, by whatever name	

Tivel Proprietor

18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iii), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35DD, 35DDA, 35E: (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	NIL
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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);	
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	1/129
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:	\$ 18 ES
26.(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year	1 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
		14000

	and was	
26.(A)(a)	A	
26.(A)(b)		
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (State whether sales tax, customs duty, excise duty or any	No
	other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	
27. (a <u>)</u>	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax credit(ITC) in the accounts.	
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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.	
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.	
29. (a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	
29. (b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	
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]	
30. (a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30. (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	
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:—	
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	& ASSUC
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	1/63/ 61 55 151
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	WANTE CAN THE STATE OF THE STAT

31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	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.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31. (ba)	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	5
31. (bb)	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 occasions 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	
31. (bc)	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 occasions 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	
31. (bd)	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 occasions 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	
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	AS CHEST OF THE COLOR

31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	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.	
31.(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:—	
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
31.(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (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 cannot be allowed to be carried forward in terms of section 79.	NA
32. (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.	No
32. (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.	
32. (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.	& ASSU
33.	Section-wise details of deductions, if any, admissible under	NII X CKO JURGOTO

	Chapter VIA or Chapter III (Section 10A, Section 10AA).	
34 (2)	Whether the assessee is required to deduct or collect tax as	No
34. (a)	per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA
35.(ā)	In the case of a trading concern, give quantitative details of principal items of goods traded:	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases 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;	
(ii)	purchases 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 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	
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.	& ASSUM!
	OR A TION IN FRATE	OH SECOND

39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if a ny, 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 Annexure No. : 4 year and preceding previous year:	

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	14,85,17,167.00	6,53,81,380.00
2.	Gross profit/ turnover	6.50	7.25
3.	Net profit/ turnover	3.19	3.12
4.	Stock-in-trade/ turnover	1.06	1.42
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

Note: Clause 30C and Clause 44 are kept in abeyance till 31 st March ,2022.

FOR R R SHRIVASTAVA AND

ASSOCIATES

(Chartered Accountants) Reg No.:010587C

> SAKET KUMAR Partner

Membership No 444971

AAOFR1826K

RANCHI 30/09/2019

Place: Date:

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm
PAN: AVBPD1549F
Accounting Year: 2019-2020
Accounting Year: 2018-2019

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.	PARTICULAR	AMOUNT Rs.
To Opening WIP		931,473.00	By Gross Receipt from Contract	148,517,167.00
To Material Purchased		91,832,612.00	By Work in Progress	1,580,695.00
To Labour Charges		37,604,547.00		
To Machine Running & Maintainance		1,968,000.00		
To Deduction by Department:				
Royalty	5,940,687.00			
Labour Cess	1,485,172.00			
Other Deduction	846,548.00	8,272,407.00		
To Gross Profit C/D		9,488,823.00		
		150,097,862.00		150,097,862.00
To Salary to Staff		1,872,000.00	By Gross Profit b/d	9,488,823.00
To Telephone & Mobile Charge		36,598.00	By Interest on FDR & NSC	33,232.00
To Printing & Stationery		54,885.00	By Interest on IT Refund	6,745.00
To Rent		168,000.00	The state of the s	JAMES AND LINES AND CONTROL
To Bank Charges & Commission		33,004.00		
To Travelling & Conveyance		397,910.00		
To Misc. Expenses		152,231.00		
To Interest on Loan		391,626.00		
To Temporary Hutment		411,555.00		
To Staff Welfare		350,528.00		
To Tender Expenses		78,611.00		
To Stamp, Postage & Courier		6,268.00		
To Audit Fees		25,000.00		
To Fuel and Lubricant		267,958.00		
To Accounting Expenses		120,000.00		
To Site Expenses		499,905.00		
To Depreciation		85,701.00		
To Net Profit transferred to Capital A/c		4,577,020.00		
	t	9,528,800.00		9,528,800.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant

FRN: 010587C

CA Saket Kumar (Partner)

M. No. 444971

Place: Ranchi Date: 31-08-2019 REATION INFRATECH

Proprietor

UDIN: 22439270BEXTEB3358

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm PAN: AVBPD1549F

Assessment Year: 2019-2020

Accounting Year: 2018-2019

BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CARITAL ACCOUNT			FIVED ACCETS		512 157 00
CAPITAL ACCOUNT			FIXED ASSETS		512,157.00
Opening capital	3,595,645.00		(As per Sch 'A' Attached)		
Add: Profit for the yr	4,577,020.00		0.50/20.20.00.00.00.00		
Less: Drawings	625,425.00	7,547,240.00	INVESTMENTS	\$400 PE (\$100 PE) (\$100 PE)	
			NSC	128,811.00	
			Add: Deposited	82,000.00	
SECURED LOAN			Add: Interest	24,517.00	235,328.00
UCO Bank CC A/c, 1028	4,607,488.00				
Bank of India Vehicle Laon	17,753.00	4,625,241.00		100,884.00	
			Add: Deposited	325,000.00	
CURRENT LIABILITIES			Add: Interest	8,715.00	434,599.00
GST Payable		717,841.00			
Sundry Creditors for Goods & Expense	es .	238,042.00	TD		525,400.00
Audit Fees Payable		25,000.00			
Provision for Income Tax		1,233,030.00	CURRENT, ASSETS, LOANS &		
			ADVANCES		
			Security Deposit B/f	3,339,271.00	
			Add: Deducted during the Year	7,425,858.00	
			8	10,765,129.00	
			Less: Refund	2,948,720.00	7,816,409.00
			GST Input	42,144.00	
			TDS	2,970,344.00	
			Sundry Debtors	200,215.00	
			Work in Progress	1,580,695.00	4,793,398.00
			CASH & Bank Balances		
			ICICI Bank SA, 0799	22,526.00	
			UCO Bank CA, 1844	12,613.00	
			Post Office	1,914.00	
			Cash - in - Hand	32,050.00	69,103.00
			(As Certified by the Proprietor)	32,033100	55,255.00
		14,386,394.00			14,386,394.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

Chartered

Accountants

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

CA Saket Kumar (Partner) M. No. 444971

Place : Ranchi Date : 31-08-2019 CREATION INFRATECH

PEATIONINERATECH

Proprietor

UDIN: 22439270BEXTEB3358

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

SCHEDULE TO THE ACCOUNT AS ON 31.03.2019

<u>Status: Proprietorship Firm</u>
<u>PAN: AVBPD1549F</u>

<u>Assessment Year: 2019-2020</u>
<u>Accounting Year: 2018-2019</u>

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING	PURC	PURCHASE		TOTAL	DEPRECIATION		W.D.V AS ON	
PARTICULARS	BALANCE	UP TO 30-09-18	After 30-09-18	SALES	TOTAL	%	AMOUNT	31-03-2019	
Furniture & Fittings	79,559.00	-	:=0	:=:	79,559.00	10%	7,956.00	71,603.00	
Motor Cycle	62,825.00		-	120	62,825.00	15%	9,424.00	53,401.00	
Generator	107,165.00		-		107,165.00	15%	16,075.00	91,090.00	
Tractor	348,309.00		-	180	348,309.00	15%	52,246.00	296,063.00	
	597,858.00	<u> </u>	¥20	-	597,858.00		85,701.00	512,157.00	



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		AVBPD1549F			·
Name		DIVESH DUBEY			
Addre	ss	H.NO256,, DUBEY MOHALLA, N	EAR VEER KUNWAR SINGH CHOWK, JUGSAL	AI,JAMS	HEDPUR,Jharkhand,831006
Status		Individual	Form Number	ITR-	3
Filed t	1/s	139(4)-Belated	e-Filing Acknowledgement Number	3320	015750310321
·	Current	Year business loss, if any	CARTER AND	1	0
etail	Total In	icome M	CERTIFICATION NAMED IN THE PROPERTY OF THE PRO		2693178
ax de	Book Pr	ofit under MAT, where applicable	TATELY NX	2	0
Taxable Income and Tax details	Adjuste	d Total Income under AMT, where app	olicable	3	2693180
е аг	Net tax	payable	e say m	4	645272
юоп	Interest	and Fee Payable	संस्थाना जामते 🖊 🏄	5	5000
le Ir	Total ta	x, interest and Fee payable	DN 55 /6/	6	650272
axat	Taxes P	aid	TO THEN WALL	7	1645853
T	(+)Tax l	Payable /(-)Refundable (6-7)	18 -32	8	-1000580
ах	Dividen	d Tax Payable	16	9	0
nd on Ta	Interest	Payable	~ OTMP	10	0
Dividend Distribution Tax details	Total Di	ividend tax and interest payable	S IAX DEPAIN	11	0
Di İstril	Taxes P	aid		12	0
O	(+)Tax l	Payable /(-)Refundable (11-12)		13	0
Tax	Accrete	d Income as per section 115TD		14	0
જ	Addition	nal Tax payable u/s 115TD		15	0
Accreted Income Detail	Interest	payable u/s 115TE		16	0
d In De	Addition	nal Tax and interest payable		17	0
rete	Tax and	l interest paid		18	0
Acc	(+)Tax I	Payable /(-)Refundable (17-18)		19	0
	e Tax Re		03-2021 21:11:00 from IP address 59.98.20.5	5	and verified by
having	g PAN _	AVBPD1549F on 31-03-2021 22:: ification Code CVF8GDS2AI gene		5	using mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Proprietor PAN: AVBPD1549F

Tax Audit Report

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

Financial Year : 2019-2020 Assessment Year : 2020-2021

Date of Audit Report : 31/03/2021



R R SHRIVASTAVA AND ASSOCIATES

SAKET KUMAR Chartered Accountants

GREATION NIFRATECH

FORM NO. 3CB

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

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

- We have examined the balance sheet as on 31 March 2020, and the profit and loss account for the period beginning from 01 April 2019 to ending on 31 March 2020, attached herewith, of DIVESH DUBEY, PAN - AVBPD1549F
 - 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 Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006 and NIL branches.
 - (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any:
 NIL
 - (b) Subject to above,--
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31 March 2020 ;and
 - (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
 - The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 - 5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

NIL

Place : Date :

31/03/2021

For R R SHRIVASTAVA AND ASSOCIATES

(Chartered Accountants) Reg No. :010587C

select,

SAKET KUMAR (Partner)

Membership No.: 444971 Firm PAN: AAOFR1826K

UDIN: 22444971AIBUQW7242

CREATION INFRATECH

FORM NO. 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the assessee

DIVESH DUBEY

2. Address

3. Permanent Account Number (PAN)

AVBPD1549F

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same No

5. Status

Individual

6. Previous year

From 01/04/2019 To 31/03/2020

7. Assessment year

2020-2021

Indicate the relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)

8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB

NO

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 1
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 2
11. (b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	
11. (ē)	List of books of account and nature of relevant documents examined.	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system ASSUA
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the	No STORY
	CREATIONNINERATE	CH

REATION INFRATECH

V-7	GREATION NA	PATECH 200
18. (f)	Written down value at the end of the year.	E CONTRACTOR
18. (e)	Depreciation allowable.	11 60 W
(=)(m)	called.	& ASSUC
	Subsidy or grant or reimbursement, by whatever name	
18. (d)(ii)	Change in rate of exchange of currency, and	
(u)(i)	the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994.	
18. (d)(i)	of any addition of an asset, date put to use; including adjustments on account of- Central Value Added Tax credits claimed and allowed under	
18. (d)	Additions/deductions during the year with dates; in the case	
18. (ē)	Actual cost of written down value, as the case may be.	
18. (b)	Rate of depreciation.	
18. (a)	Description of asset/block of assets.	
18.	Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	Annexure No.: 3
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:	
16.(e)	capital receipt, if any.	NIL
16.(d)	any other item of income;	NIL
16.(c)	escalation claims accepted during the previous year;	NIL
	or excise or service tax, or refund of sales tax or value added tax ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs	NIL
16. (a)	the items falling within the scope section 28;	INIC
15. (d) 16.	Amount at which the asset is converted into stock-in-trade. Amounts not credited to the profit and loss account, being, -	NII
15. (c)	Cost of acquisition; Amount at which the asset is converted into stock-in-trade.	
15. (b)	Date of acquisition;	
15. (a)	Description of capital asset;	
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
14. (b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	
14. (a)	Method of valuation of closing stock employed in the previous year.	COST OR NRV WHICHEVER IS LOWER
13. (f)	Disclosure as per ICDS	No
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

20.(A)(a)	paid during the previous year;	\$ 0.00
26.(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	TEL SO TO THE PERSON OF THE PE
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:	
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	10.00 m
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (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);	
21. (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:	i e i
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	NIL
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(ii), 35(1)(iii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E: (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	NIL

	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
2. 1507.137	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date.	No
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax credit(ITC) in the accounts.	
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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.	
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.	
29. (a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	
29. (b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	
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]	
30. (a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30. (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	
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:—	
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	a ASSUC
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	3 B 3
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	NA CLOS OF SERVICES

	through a bank account;	
31.(a)(vi)		
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31. (ba)	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	
31. (bb)	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 occasions 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	
31. (bc)	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 occasions 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	
31. (bd)	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 occasions 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	
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	S ASSOCIATE
31. (c)(ii)	amount of the repayment;	15
31. (c)(iii)	maximum amounts outstanding in the account at any time	13/0.020

	during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	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.	
31.(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:—	
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
31.(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (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 cannot be allowed to be carried forward in terms of section 79.	NA
32. (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.	No
32. (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.	
32. (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.	
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL SASSUCIA
34. (a)	Whether the assessee is required to deduct or collect tax as	No Es Final
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Ai ulla Proprietor

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	per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded:	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases 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;	
(ii)	purchases 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 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	
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	
	CREATIONINFRAT	ECH STORY

	services, if yes, give the details, if a ny, 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 Annexure No. : 4 year and preceding previous year:	

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	8,17,23,683.00	14,85,17,167.00
2.	Gross profit/ turnover	8.25	6.50
3.	Net profit/ turnover	3.30	3.19
4.	Stock-in-trade/ turnover	0.91	1.06
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

Note: Clause 30C and Clause 44 are kept in abeyance till 31 st March ,2022.

Place:

Date:

RANCHI

31/03/2021

FOR R R SHRIVASTAVA AND

ASSOCIATES

(Chartered Accountants) Reg No. :010587C

SAKET KUMAR

Partner

Membership No 444971

AAOFR1826K

UDIN: 22444971AIBUQW7242

REATIONINFRATECH

Propriet

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm
PAN: AVBPD1549F
Accounting Year: 2019-2020

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.	PARTICULAR	AMOUNT Rs.
To Opening WIP		1,580,695.00	By Gross Receipt from Contract	81,723,683.00
To Material Purchased			By Work in Progress	745,457.00
To Labour Charges		21,019,331.00	The state of the s	30 Co. 60 ESSC (2010)
To Machine Running & Maintainance		1,403,430.00		
To Deduction by Department:				
Royalty	3,268,947.00			
Labour Cess	817,237.00			
Other Deduction	465,825.00	4,552,009.00		
To Gross Profit C/D		6,742,765.00		
		82,469,140.00		82,469,140.00
To Salary to Staff		1,296,000.00	By Gross Profit b/d	6,742,765.00
To Telephone & Mobile Charge		27,449.00	By Interest on FDR & NSC	51,065.00
To Printing & Stationery		41,164.00	By Interest on IT Refund	11,475.00
To Rent		168,000.00	A CONTRACT AND CONTRACT CONTRA	200000000 2000000000000000000000000000
To Bank Charges & Commission		24,753.00		
To Travelling & Conveyance		298,433.00		
To Misc. Expenses		114,173.00		
To Interest on Loan		590,078.00		
To Temporary Hutment		308,666.00		
To Staff Welfare		262,896.00		
To Tender Expenses		58,958.00		
To Stamp, Postage & Courier		4,701.00		
To Audit Fees		25,000.00		
To Fuel and Lubricant		200,969.00		
To Accounting Expenses		72,000.00		
To Site Expenses		374,929.00		
To Depreciation		243,958.00		
To Net Profit transferred to Capital A/c		2,693,178.00		
		6,805,305.00		6,805,305.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

CA Saket Kumar (Partner)

M. No. 444971

Place : Ranchi Date : 31-03-2021 CREATION INFRATECH

REATION IN PARENTAL

UDIN: 22444971AIBUQW7242

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm Assessment Year: 2020-2021 PAN: AVBPD1549F Accounting Year: 2019-2020

BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			FIXED ASSETS		1,406,299.00
Opening capital	7,547,240.00		(As per Sch 'A' Attached)		
Add: Profit for the yr	2,693,178.00		Light Charles (March Control of Charles)		
Less: Drawings	993,400.00	9,247,018.00	INVESTMENTS	CONTRACTOR SHOWS AND A STREET	
			NSC	235,328.00	
SECURED LOAN			Add: Interest	34,518.00	269,846.00
UCO Bank CC A/c, 1028	2,619,925.00				
HDFC Bank Car Laon	861,473.00	3,481,398.00	FDR	434,599.00	
			Add: Interest	16,547.00	451,146.00
CURRENT LIABILITIES					
GST Payable		384,837.00	TD		576,300.00
Sundry Creditors for Goods & Expens	ses	182,815.00			
Audit Fees Payable		25,000.00	CURRENT, ASSETS, LOANS &		
Provision for Income Tax		645,272.00	ADVANCES		
			Security Deposit B/f	7,816,409.00	
			Add: Deducted during the Year	4,086,184.00	
				11,902,593.00	
			Less: Refund	3,599,104.00	8,303,489.00
			Consideration Consideration Consideration		
			GST Input	154,830.00	
			Work-in-Progress	745,457.00	
			TDS	1,645,853.00	
			Sundry Debtors	269,713.00	2,815,853.00
			Sunary Deptors	203,713.00	2,015,055.00
			CASH & Bank Balances		
			ICICI Bank SA, 0799	26,084.00	
			UCO Bank CA, 1844	66,807.00	
			Post Office	1,886.00	
			Cash - in - Hand	48,630.00	143,407.00
			(As Certified by the Proprietor)	40,030.00	143,407.00
			(As certified by the Proprietor)		
		13,966,340.00			13,966,340.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

UDIN: 22444971AIBUQW7242

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

Setect CA Saket Kumar (Partner) M. No. 444971

Place : Ranchi Date: 31-03-2021 **CREATION INFRATECH**

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

SCHEDULE TO THE ACCOUNT AS ON 31.03.2020

Status: Proprietorship FirmAssessment Year: 2020-2021PAN: AVBPD1549FAccounting Year: 2019-2020

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING	PURC	PURCHASE		TOTAL	DEPRECIATION		W.D.V AS ON
PARTICULARS	BALANCE	UP TO 30-09-19	After 30-09-19	SALES	TOTAL	%	AMOUNT	31-03-2020
Furniture & Fittings	71,603.00	×	1991	- 2	71,603.00	10%	7,160.00	64,443.00
Motor Cycle	53,401.00	2		2	53,401.00	15%	8,010.00	45,391.00
Generator	91,090.00	9	-	9	91,090.00	15%	13,664.00	77,426.00
Tractor	296,063.00	-		-	296,063.00	15%	44,409.00	251,654.00
Maruti Ciaz car	-	1,138,100.00	-	ä	1,138,100.00	15%	170,715.00	967,385.00
	512,157.00	1,138,100.00		-	1,650,257.00		243,958.00	1,406,299.00



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

PA	N	AVBPD1549F					
Nai	me	DIVESH DUBEY					
Ad	dress	H.NO256, , DUBEY MOHALLA , NEAR VEER India , 831006	KUNWAR SINGH CHOW	K , JUGSALAI , JA	AMSHEDP	UR, 35-Jharkhand, 91	
Sta	tus	Individual	Form N	umber		ITR-3	
File	ed u/s	139(4) Belated- Return filed after due date	e-Filing	Acknowledgement ?	Number	431853000260322	
	Current Ye	ar business loss, if any	r business loss, if any		,		
s	Total Incor	ome				13,69,040	
detail	Book Profi	rofit under MAT, where applicable		2			
faxable Income and Tax details	Adjusted T	ed Total Income under AMT, where applicable		3			
me an	Net tax pay	vable		4	2,32,14		
incol	Interest and	f Fee Payable		5.	5,0		
axable	Total tax, i	interest and Fee payable		6	2,37,1		
۲	Taxes Paid	id		7		7,96,824	
	(+)Tax Pay	ayable /(-)Refundable (6-7)		8	(-) 5,59,6		
60	Dividend T	d Tax Payable		9			
detail	Interest Pay	rest Payable सत्यमेव जयते		10			
Distribution Tax details	Total Divid	lend tax and interest payable	THE 208 -	11		0	
tributi	Taxes Paid	705	Zen /	12		0	
Dis	(+)Tax Pay	rable /(-)Refundable (11-12)	><->_	13		0	
=	Accreted Ir	ncome as per section 115TD		14		0	
ax Deta	Additional	Tax payable u/s 115TD		15		0	
ne & Ta	Interest pay	vable u/s 115TE		16		0	
Accreted Income & Tax Detail	Additional	Tax and interest payable		17		0	
ccrete	Tax and int	terest paid		18		0	
A	(+)Tax Pay	rable /(-)Refundable (17-18)		19		0	

Income Tax Return submitted electronically on 26-03-2022 12:31:54 from IP address 10.1.122.226 and verified by DIVESH DUBEY having PAN AVBPD1549F on 26-03-2022 12:31:47 using Electronic Verification code XI87NEVJNI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AVBPD1549F03431853000260322E736FE31D88A523034B03B752BC32740A976524E

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DIVESH DUBEY

Proprietor PAN: AVBPD1549F

Tax Audit Report

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

Financial Year

: 2020-2021

Assessment Year

2021-2022

Date of Audit Report

: 26/03/2022



R R SHRIVASTAVA AND ASSOCIATES

SAKET KUMAR Chartered Accountants

FORM NO. 3CB

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

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

- We have examined the balance sheet as on 31 March 2021, and the profit and loss account for the period beginning from 01 April 2020 to ending on 31 March 2021, attached herewith, of DIVESH DUBEY, PAN - AVBPD1549F
 - 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 Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006 and NIL branches.
 - (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any:
 * NIL
 - (b) Subject to above,--
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31 March 2021; and
 - (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
 - The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 - 5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

Comments
NIL

Place : Date :

26/03/2022

For R R SHRIVASTAVA AND ASSOCIATES

(Chartered Accountants)

Reg No. :010587C

SAKET KUMAR (Partner)

Membership No.: 444971 Firm PAN: AAOFR1826K

UDIN: 22444971AIBUHO2945

GREATION INFRATECH

FORM NO. 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the assessee

2. Address

DIVESH DUBEY

Shop No 7, Gangotri Complex,

Station Road, Jugsalai,

JAMSHEDPUR, JHARKHAND-

831006

AVBPD1549F

Yes

Annexure No - 1

3. Permanent Account Number (PAN)

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same

5. Status

6. Previous year

7. Assessment year

Indicate the relevant clause of section 44AB under which the audit has been conducted

8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD Individual

From 01/04/2020 To 31/03/2021

2021-2022

Clause 44AB(a)

NO

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	
11. (b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	
11. (c)	List of books of account and nature of relevant documents examined.	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	22A o

10. (1)	CREATION NFR	
18. (f)	Written down value at the end of the year.	20 20 10 10 10 10 10 10 10 10 10 10 10 10 10
18. (e)	Depreciation allowable.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	& ASSUC
18. (d)(ii)		
10 (0.00	on or after 1 st March, 1994,	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (c)	Actual cost of written down value, as the case may be.	
18. (b)	Rate of depreciation.	
18. (a)	Description of asset/block of assets.	×
18.	Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	Annexure No. : 4
17.	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:	No
16.(e)	capital receipt, if any.	NIL
16.(d)	any other item of income;	NIL
16.(c)	escalation claims accepted during the previous year;	NIL
16. (b)	or excise or service tax, or refund of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	
16. (a)	the items falling within the scope section 28; the proforma credits, drawbacks, refund of duty of customs	NII
16.	Amounts not credited to the profit and loss account, being, -	NIL
15. (d)	Amount at which the asset is converted into stock-in-trade.	
15. (c)	Cost of acquisition;	
15. (b)	Date of acquisition;	
15. (a)	Description of capital asset;	
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
14. (b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
14. (a)	Method of valuation of closing stock employed in the previous year.	COST OR NRV WHICHEVER I LOWER
13. (f)	Disclosure as per ICDS	No
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	15-27-20
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
40 ()	immediately preceding previous year.	

40	Annual desirable and a series of the series	I
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iii), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35DD, 35DDA, 35E: - (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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);	
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	30-33-3
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	A CONTRACTOR OF THE CONTRACTOR
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No
24.	Amounts deemed to be profits and gains under section 32AC, 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) or (g) of section 43B, the liability for which:	The second second
26.(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
26.(A)(a)	paid during the previous year;	\$ C. S. 3. *
(r 1/(u)	CREATION NFRA	TECH REPORT

4.

Proprietor

1-7(-7	cheque or bank draft or use of electronic clearing system CREATION NFRATE	13/00 800
31.(a)(iv) 31.(a)(v)	maximum amount outstanding in the account at any time during the previous year; whether the loan or deposit was taken or accepted by	3 20 x
31.(a)(iii)	previous year;	ASSO
31.(a)(ii)	amount of loan or deposit taken or accepted; whether the loan or deposit was squared up during the	
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
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:—	
30. (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	
30. (a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	
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]	
29. (b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	
29. (a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	
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.	
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.	
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax credit(ITC) in the accounts.	
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	
26.(B)(b)	income of the previous year under section 139(1); not paid on or before the aforesaid date.	No
26.(B)(a)		7.577.0-53.
26.(A)(b) 26.(B)	not paid during the previous year; was incurred in the previous year and was	NA

	through a bank account;	
31.(a)(vi)	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.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31. (ba)	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	3
31. (bb)	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 occasions 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	
31. (bc)	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 occasions 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	
31. (bd)	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 occasions 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	
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	& ASSUC
	maximum amounts outstanding in the account at any time	12 00



34. (a)	Whether the assessee is required to deduct or collect tax as	No S
	Chapter VIA or Chapter III (Section 10A, Section 10AA).	& ASSUC
32. (e) 33.	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. Section-wise details of deductions, if any, admissible under	
32. (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.	
32. (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.	No
32. (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 cannot be allowed to be carried forward in terms of section 79.	NA
	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	
33 353 31	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
	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:—	
	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.	
31. (c)(iv)	during the previous 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;	

	CREATION NFRA	TECH SO STORY			
39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable				
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.				
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				
0.7	(22) of section 2				
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause				
vi)	shortage/excess, if any.				
v)	closing stock;				
iv)	sales during the previous year;				
iii)	quantity manufactured during the previous year;				
(ii)	purchases during the previous year;				
(i)	opening stock;				
B.	Finished products/by-products :				
(viii)	*shortage/excess, if any.				
(vii)	* Percentage of yield;				
(vi)	*Yield of finished products;				
(v)	closing stock;				
(iv)	sales during the previous year;				
(iii)	consumption during the previous year				
(ii)	purchases during the previous year;				
(i)	opening stock;				
A.	Raw Materials:				
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:				
(v)	shortage/excess, if any				
(iv)	closing stock;				
(iii)	sales during the previous year;				
(ii)	purchases during the previous year;				
(i)	Opening Stock;				
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded:	None			
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA			
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details				
	per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				

Proprietor

	services, if yes, give the details, if a ny, 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:	Annexure No. : 5	

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	3,98,41,310.00	8,17,23,683.00
2.	Gross profit/ turnover	11.39	8.25
3	Net profit/ turnover	3.44	3.30
4.	Stock-in-trade/ turnover	1.23	0.91
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

Note: Clause 30C and Clause 44 are kept in abeyance till 31 st March ,2022.

FOR R R SHRIVASTAVA AND ASSOCIATES

(Chartered Accountants) Reg No. :010587C

SAKET KUMAR

Partner

Membership No 444971

AAOFR1826K

UDIN: 22444971AIBUHO2945

Place:

RANCHI

Date:

26/03/2022

GREATION INFRATECH

Proprietor

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm

PAN: AVBPD1549F

Accounting Year: 2020-2021

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

PARTICULAR	PARTICULAR AMOUNT Rs. AMOUNT Rs.		PARTICULAR	AMOUNT Rs.	
To Opening WIP		745,457.00	By Gross Receipt from Contract	39,841,310.00	
To Material Purchased		22,637,832.00	By Work in Progress	491,350.00	
To Labour Charges		9,629,645.00		0.0000 10.0000 0000 0000 0000 0000	
To Machine Running & Maintainance		604,128.00			
To Deduction by Department:					
Royalty	1,593,652.00				
Labour Cess	398,413.00				
Other Deduction	187,254.00	2,179,319.00			
To Gross Profit C/D		4,536,279.00			
		40,332,660.00		40,332,660.00	
To Salary to Staff		648,000.00	By Gross Profit b/d	4,536,279.00	
To Telephone & Mobile Charge		21,959.00	By Interest on FDR & NSC	37,102.00	
To Printing & Stationery		32,931.00	By Interest on IT Refund	9,147.00	
To Rent		180,000.00	28		
To Bank Charges & Commission		19,802.00			
To Travelling & Conveyance		238,746.00			
To Misc. Expenses		91,338.00			
To Interest on Loan		708,094.00			
To Temporary Hutment		246,933.00			
To Staff Welfare		210,317.00			
To Tender Expenses		47,166.00			
To Stamp, Postage & Courier		3,761.00			
To Audit Fees		24,000.00			
To Fuel and Lubricant		160,775.00			
To Accounting Expenses		72,000.00			
To Site Expenses		299,943.00			
To Depreciation		207,723.00			
To Net Profit transferred to Capital A/c		1,369,040.00			
		4,582,528.00		4,582,528.00	

Significant Accounting Policies & Notes to Accounts as per Schedule - C In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

Letcol

CA Saket Kumar (Partner)

M. No. 444971

UDIN: 22444971AIBUHO2945

Place : Ranchi Date : 26-03-2022 **CREATION INFRATECH**

Proprieta

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm PAN: AVBPD1549F

Assessment Year: 2021-2022 Accounting Year: 2020-2021

BALANCE SHEET AS AT 31.03.2021

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			FIXED ASSETS		1,198,576.00
Opening capital	9,247,018.00		(As per Sch 'A' Attached)		
Add: Profit for the yr	1,369,040.00				
Less: Drawings	824,700.00	9,791,358.00	INVESTMENTS		
			NSC	269,846.00	
SECURED LOAN			Add: Interest	25,178.00	295,024.00
UCO Bank CC A/c, 1028	2,124,794.00				
HDFC Bank Car Laon	632,317.00	2,757,111.00	FDR	451,146.00	
			Add: Interest	11,924.00	463,070.00
CURRENT LIABILITIES			The state of the s		
Sundry Creditors for Goods & Expenses		303,437.00	TD		674,800.00
Audit Fees Payable		24,000.00			
Provision for Income Tax		232,140.00	CURRENT, ASSETS, LOANS &		
			ADVANCES		
			Security Deposit B/f	8,303,489.00	
			Add: Deducted during the Year	1,992,066.00	2
				10,295,555.00	
			Less: Refund	2,674,872.00	7,620,683.00
			GST Input	769,358.00	
			Work-in-Progress	491,350.00	
			TDS	796,824.00	
			Sundry Debtors	591,894.00	2,649,426.00
			CASH & Bank Balances	24.540.00	
			ICICI Bank SA, 0799	24,619.00	
			UCO Bank CA, 1844	145,295.00	
			Post Office	1,993.00	
			Cash - in - Hand	34,560.00	206,467.00
			(As Certified by the Proprietor)		
		13,108,046.00			13,108,046.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

CA Saket Kumar (Partner) M. No. 444971

UDIN: 22444971AIBUHO2945

Place : Ranchi Date : 26-03-2022 CREATION INFRATECH

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Proprieto 1

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

SCHEDULE TO THE ACCOUNT AS ON 31.03.2021

Status: Proprietorship FirmAssessment Year: 2021-2022PAN: AVBPD1549FAccounting Year: 2020-2021

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING	S		SALES TOTAL	DEPRECIATION		W.D.V AS ON	
PARTICULARS	BALANCE			SALES TOTAL		%	AMOUNT	313-2021
Furniture & Fittings	64,443.00			-	64,443.00	10%	6,444.00	57,999.00
Motor Cycle	45,391.00	-	·	- 4	45,391.00	15%	6,809.00	38,582.00
Generator	77,426.00	-	3	8	77,426.00	15%	11,614.00	65,812.00
Tractor	251,654.00	-		2	251,654.00	15%	37,748.00	213,906.00
Maruti Ciaz car	967,385.00	(5)	•	3	967,385.00	15%	145,108.00	822,277.00
	1,406,299.00	-	180	_	1,406,299.00		207,723.00	1,198,576.00



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]

Assessment Year

Date of filing: 19-Aug-2022

2022-23

		(Please see Rule 12 of the Income-tax	Rules, 1962)			2022-23		
PA	N	AVBPD1549F						
Nar	me	Divesh Dubey						
Ado	dress	H.NO256, , DUBEY MOHALLA , NEAR VEER I India , 831006	KUNWAR SINGH CHOWK , JU	GSALA	I , JAMSHEDI	PUR, 35-Jharkhand, 9		
Sta	tus	Individual	Form Number			ITR-3		
File	ed u/s	139(1) Return filed on or before due date	e-Filing Ackno	wledgen	nent Number	Number 435568261190822		
	Current Ye	ear business loss, if any		1				
s	Total Incom	me				12,42,35		
detail	Book Profi	it under MAT, where applicable	- L	2				
Taxable Income and Tax details	Adjusted T	otal Income under AMT, where applicable		3				
me an	Net tax pay	yable		4		1,92,61		
lucoi	Interest and	d Fee Payable		5				
axable	Total tax, i	nterest and Fee payable	WAY T	6		1,92,6		
_	Taxes Paid		al All La	7		8,08,40		
	(+)Tax Pay	vable /(-)Refundable (6-7)		8		(-) 6,15,79		
S	Dividend 7	Fax Payable	मेव जयते	9				
x deta	Interest Pa	yable	114	10				
on Ta	Total Divid	dend tax and interest payable	मूला देण	11				
Distribution Tax details	Taxes Paid		13	12				
ă	(+)Tax Pay	/able /(-)Refundable (11-12)		13				
=	Accreted In	ncome as per section 115TD	ra FIRM QTT	14				
ax Detail	Additional	Tax payable u/s 115TD	TEL HIVE	15				
	Interest pay	yable u/s 115TE		16				
d Incor	Additional	Tax and interest payable		17				
Accreted Income &	Tax and in	terest paid		18				
*	(+)Tax Pay	vable /(-)Refundable (17-18)		19				

This return has been digitally signed by Divesh Dubey in the capacity of Self having PAN AVBPD1549F from IP address 49.37.68.75 on 19-Aug-2022

DSC Sl. No. & Issuer 6713846 & 21324334CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited, C=IN

System Generated

Barcode/QR Code



FORM 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 on 31st March 2022 , and the profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022 attached herewith, of

Name Divesh Dubey

Address

H.NO.-256, NEAR VEER KUNWAR SINGH CHOWK , JUGSALAI DUBEY MOHALLA , , , , 35- Jharkhand , 91-India , Pincode - 831006

PAN AVBPD1549F

Aadhaar Number of the assessee, if available

979772625547

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
Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand and O
branches.

- 3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- These Financial Statement are the responsibility of the management, our responsibility is to express an opinion on these financial statement based on our Audit. We conducted our audit in accordance with Auditing Standard 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 from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the , management as well as evaluating the overall financial statements presentation, we believe that our audit provides a reasonable basis for our opinion. We have relied upon\nthe internal audit evidences wherever external independent audit evidences were lacking.
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- B. In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
- C. In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022; and
- ii. In the case of the profit and loss account, of the Profit of the assessee for the year ended on that date.
- 4. The statement of particulars required to be furnished under section 4440 15 annexed herewith in Form No. 3CD.

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

SI. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	As necessary audit evidences are not in possession of the assessee.
2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	Assessee claims that there is no demand raised under any other law during the previous year.

Accountant Details

Name	SAKET KUMAR
Membership Number	ASTANA & ASS. Geted BC
FRN (Firm Registration Number)	Chartered C O10587C
Address	Bariatu, Ranchi, 35- Jharkhand 91-India , Pincode - 834009
Date of signing Tax Audit Report	18-Aug-2022 सत्यमेव जयते
Place	49.37.68.75

This form has been digitally signed by **SAKET KUMAR** having PAN **DOEPB4738D** from IP Address **49.37.68.75** on **19/08/2022 11:28:40** AM Dsc Sl.No and issuer

21306120CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

FORM 3CD [See rule 6 G(2)]

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

1. Name	e of the Assessee	Divesh Dubey
2. Addre	ess of the Assessee	H.NO256, NEAR VEER KUNWAR SING H CHOWK , JUGSALAI DUBEY MOHALLA , , , , 35- Jharkhand , 91-India , Pincode - 831006
3. Perm	anent Account Number (PAN)	AVBPD1549F
Aadhaar	Number of the assessee, if available	
sales regis	ther the assessee is liable to pay indirectax, goods and services tax, customs of tration number or, GST number or any ne same?	ity,etc. if yes, please furnish the
SI. No.	Туре	Registration /Identification Number
1	Goods and Services Tax 35- Jharkhand	20AVBPD1549F1ZC
5. Status		सत्यमेव जयते Individual
6. Previou	us year	01-Apr-2021 to 31-Mar-2022
7. Assess	sment year	2022-23
8. Indica	ate the relevant clause of section 44Al	under which the audit has been conducted
Sl. No.	Relevant clause of se	tion 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total s	es/turnover/gross receipts of business exceeding specified limits
8(a). Wi	hether the assessee has opted for taxa 15BAB / 115BAC /115BAD ?	ion under section 115BA / 115BAA No
Sec	ction under which option exercised	
		PART - B

SI. No. Name

indeterminate or unknown?

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are

Profit Sharing Ratio (%)

					ers or in their pr articulars of sucl	rofit sharing ratio n change ?			No
Sl. No.	Date of c	hange	Name of Partner/Memi		Гуре of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks	
					No record	s added			
10.(a)					an one business of every busines				
SI. No.	Secto	or	Si	ub Sector				Code	
L			Ot	her const	ruction activity n.e.	c.		06010	
(b). If	f there is ar uch change	y change	in the nature of	business	or profession, th	ne particulars of			No
5l. No.	В	usiness	TV.	Sector	A	Sub Sector	V)	Code	
			B		No record	s added	5		
11.(a)	· Whether prescribe	books of a	ccounts are pre	escribed t		AA, list of books so			Yes
	. Whether prescribe	books of a	44(6)	escribed u	ander section 44	चण्डः			Yes
11.(a) SI .No. 1	. Whether prescribe	books of a	446	Books pre	ander section 44.	चण्डः	k,Journal Etc		Yes
SI .No. (b). Lassib	ist of books ccounts ary ystem, mer	of accour e kept. (In ation the b	nt maintained ar case books of ac ooks of account not kept at one	Books pro SalesRegis and the ad account ar a generat location,	escribed ter,PurchaseRegis dress at which the maintained in a ged by such comp please furnish the	AA, list of books so ter,Bank Book,Cash Book te books of a computer uter system. If the	k,Journal Etc		Yes
(b). L a s; b	ist of books ccounts ary ystem, mer	of accour e kept. (In ation the b ounts are ng with th	nt maintained ar case books of ac ooks of account not kept at one	Books pro SalesRegis and the ad account ar a generat location,	escribed ter,PurchaseRegis dress at which the maintained in a ged by such comp please furnish the	AA, list of books so ter,Bank Book,Cash Book te books of a computer uter system. If the te addresses of	k,Journal Etc		Yes
(b). Las sible lo	ist of books ccounts are ystem, mer looks of acc ocations alo	of accour e kept. (In ation the b ounts are ing with the	nt maintained ar case books of ac ooks of account not kept at one	Books pro SalesRegis and the ad ecount ar generat location, ks of acco	escribed ter,PurchaseRegis dress at which the maintained in a ged by such comp please furnish the	AA, list of books so ter,Bank Book,Cash Book te books of a computer uter system. If the te addresses of	k, Journal Etc	State	Yes

(c). List of books of account an	d nature of relevant documents ex	amined.		
Same as 11(b) above				
SI. No.	Books examined			
1	SalesRegister,PurchaseRe	gister,Bank Boo	k,Cash Book,Journal Etc	
presumptive basis, if yes, it	s account includes any profits and ndicate the amount and the releva 44BB, 44BBA, 44BBB, Chapter XII) ?	nt section (44A	AD,	No
SI. No. Section				Amount
	No reco	ords added	1	
13.(a). Method of accounting e	mployed in the previous year.		W.	Mercantile system
(b). Whether there had been a vis the method employed i	ny change in the method of accoun n the immediately preceding prev	nting employed ious year ?	l vis-a-	No
(c). If answer to (b) above is in effect thereof on the profit	the affirmative, give details of suc or loss ?	h change , and	the	
SI. No. Particulars	COMME -		Increase in profit	Decrease in profit
	THE TAX	DEPA	₹ 0	₹ 0
(d). Whether any adjustment i complying with the provisi notified under section 145	s required to be made to the profit ons of income computation and dis (2) ?	s or loss for sclosure standa	ards	No
(e). If answer to (d) above is in	the affirmative, give details of suc	h adjustments:	:	
SI. No. ICDS	Increase in	profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0
(f). Disclosure as per ICDS:				
SI. NO. ICDS		STAVA & A Chartered Accountants	Disclosure	
1 ICDS I-Accounting Poli	cies	ACCOUNTANTS OF FRM - 0105870	As Per Notes or	n Accounts

3	ICDS IV-Revenue Recognition								
	Control of the Contro	As Per Notes on Accounts							
	ICDS V-Tangible Fixed Assets		As Per Notes o	on Accounts					
5	ICDS VII-Governments Grants		100 x20 x000	0.00 W					
6	ICDS IX Borrowing Costs		55-555- B136-553	As Per Notes on Accounts					
7			As Per Notes on Accounts As Per Notes on Accounts						
,	ICDS X-Provisions, Contingent Liabilities and Contin	gent Assets	AS PET NOTES C	in accounts					
14.(a). M∈	ethod of valuation of closing stock employed in	the previous year	Lower	of Cost or Market rate					
(b). In cas	se of deviation from the method of valuation pro the effect thereof on the profit or loss, please fur	escribed under section 145 rnish:	Α,	No					
SI. NO.	Particulars		Increase in profit	Decrease in profi					
	15	No records added							
1E Circal	h - 6:11		707						
15. Give t	he following particulars of the capital asset con	verted into stock-in-trade							
SI. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade					
		No records added		,					
	4/120	No records added	THE STATE OF THE S						
16. Amou	nts not credited to the profit and loss account,	being, -							
(a). The it	ems falling within the scope of section 28;								
SI.No.	Description			Amoun					
				₹					
tax or	roforma credits, drawbacks, refunds of duty of refunds of sales tax or value added tax or Goods, cs, drawbacks or refunds are admitted as due b	ds & Services Tax, where su	ch						
SI. No.	Description			Amoun					
		No records added	GTAVA &						
		. (4)	Shartered S						

Description	Amount
No records added	
ther item of income;	
Description	Amount
No records added	
al receipt, if any.	
Description	Amount
No records added	
	No records added ther item of income; Description No records added all receipt, if any.

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:

fourth proviso to clause (x) of subsection (2) of section 56	SI. No.	Address Line 1	Address Line 2	Address of City Or Town Or District	Property Zip Code / Pin Code	State	Consideration received or accrued	Value adopted or assessed or assessable	ofsecond
1 ₹ 0 ₹ 0									fourth proviso to clause (x) of sub- section (2) of section 56 applicable

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-



Description of the Block of Assets/Class of Assets	(%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Writte Down Valu at the en of th year(A+B C-D
Plant and M achinery @ 15%	1	₹ 11,26,599	₹ 0	₹ 0	₹ 11,26,599	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹
Furnitures & Fittings @ 1 0%	11	₹ 2,15,400	₹ 0	₹ 0	₹ 2,15,400	₹ 0	₹٥	₹ 0	₹ 0	₹ 0	₹
Plant and M achinery @ 40%	3	₹ 1,13,700	₹ 0	₹ 0	₹ 1,13,700	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹
	of the Block of Assets/Class of Assets Plant and M achinery @ 15% Furnitures & Fittings @ 1 0% Plant and M achinery @	of the Block of Assets/Class of Assets Plant and M achinery @ 15% Furnitures & 11 Plant and M 3 achinery @ 3	of the Block of Assets/Class of Assets Depreciation (%) Plant and M achinery @ 11,26,599 Furnitures & Fittings @ 1 0% Plant and M achinery @ 3 ₹ 1,13,700 achinery @	of the Block of (%) Depreciation (%) Actual written down value under section 115BAC/115BAD (for assessment year 2021-22 only) Plant and M achinery @ 11,26,599 Furnitures & Fittings @ 1 0% Plant and M achinery @ 1,13,700 ₹ 0	of the Block of (%) Assets/Class of Assets Of Intangible asset due assessment year 2021-22 only) Value of goodwill of a business or profession Of Intangible asset due asset due assessment year 2021-22 only) Of Intangible asset due asset due assessment year 2021-22 only) Of Intangible asset due a	of the Block of (%) Actual May 1	of the Block of (%)	Of the Block of (%) Actual Written down value under section 115BAC/115BAD (for assessment year 2021-22 only) achinery @ 15% Plant and M achinery @ 15% Furnitures & Fittings @ 1 0% Plant and M achinery @ 3 Plant and M achinery @ 4 Plant and M achinery & 4 Plant and M achin	of the Block of Of (%) Depreciation (%) WDV/ Actual (%) made to the written down value under section 115BAC/115BAD (for assest due assessment year 2021-22 only) written down value (A) (for asset due assessment year 2021-22 only) value (A) (for abusiness or profession ₹ 0	Depreciation of the Block of (%) Actual WDV Made to the written down Assets/Class of Assets Depreciation (%) Actual Wolve written down value under section 115BAC/115BAD of 115BAC/	of the Block of Sasets of Assets Depreciation (%) WDV / Actual value and expected of (%) made to the written down value and expected of Assets written down value (A) Value of Purchases (B) (C) Adjustments Allowable (D) Plant and M achinery @ 15% 1 ₹ 0

19. Amount admissible under section-

SI. No.

Section

Amount debited to profit and loss account provisions of lncome-tax Act, 1961 or lncome-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

SI. No. Description Amount

No records added

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

SI. No. Nature of fund Sum received from Due date for payment The actual amount paid The actual date of payment to the concerned authorities

No records added

21.(a). Please furnish the details of amounts debited to the profit and loss account, Beiffd in the nature of capital, personal, advertisement expenditure etc.



	Particulars		Amoun
1			₹(
ersonal e	expenditure		
SI. No.	Particulars		Amount
		No records added	
dvertise	ment expenditure in any souvenir, br	ochure, tract, pamphlet or the like published by a political p	arty
SI. No.	Particulars		Amoun
	,	No records added	
Expenditu	are incurred at clubs being entrance i	fees and subscriptions	
	NO.		
SI. No.	Particulars	TAME A	Amoun
		No records added	
Expenditu	are incurred at clubs being cost for cl	ub services and facilities used.	
SI. No.	Particulars	अंति कृति वृत्ती वृत्ति वि	Amoun
	1 Alexander	No records added	
Expenditu	are by way of penalty or fine for violat	ion of any law for the time being in force	
	Particulars		Amoun
SI.No.			
SI.No.		No records added	
oddate Sarri	are by way of any other penalty or fine		
oddate Sarri	are by way of any other penalty or fine		
expenditu	are by way of any other penalty or fine Particulars		Amoun
SI.No. Expenditu SI. No.			Amoun
expenditu Sl. No.	Particulars	e not covered above	Amoun
xpenditu Sl. No.	Particulars	e not covered above No records added	Amoun

iii. as payment referred to in sub-clause (ib)

i. as payment to non-resident referred to in sub-clause (i) A. Details of payment on which tax is not deducted: 51. Amount Nature of Name of the Permanent Account Aadhaar Number of the Address Address City Or Date of payment Country State No. Number of the payee, if available Line 1 Line 2 Town Or Code / payment pavee, if District Pin available Code 1 ₹ 0 B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139 Aadhaar Number of the SI Date of payment Amount Nature Name Permanent Account Address Address City Or Country State Amount .No. of of the Number of the payee, if available Line 1 Line 2 Town Or Code / of tax of payment payment payee District Pin deducted available Code 1 ₹ 0 ₹ 0 ii. as payment referred to in sub-clause (ia) A. Details of payment on which tax is not deducted: Sl. No. Date of payment Amount Nature Name of Permanent Account Aadhaar Number of the Address City Or Zip Country State Address the Number of the payee, if available Town Or Code / Line 1 payee, if available payment payment payee District Pin Code ₹ 0 B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. SI Date of payment Amount Nature Name Permanent Aadhaar Number of Address Address City Or Zip Country State Amount Amount of the Account Number Town Or Code / of tax No. of of the payee, if Line 1 Line 2 deposited of the payee, District payment payment payee if available Code "Amount of tax deducted" 1 ₹ 0 ₹ 0

Accountants

FRN-016587C

1. 1	No. Date of p	ayment	of	Nature of payment	the	Permanent Number of payee, if	the	payee, if	umber of th available			Address Line 2	City Or Town Or District	Zip Code / Pin Code		State
1			₹ 0													
В.	Details of p	eayment due date	on which	levy ha	s been (deducted	but has	not been 1	paid on o	r						
il. Vo.	Date of payment	Amount	of paymen	t Nature of payment	of the	Permanent Account Number of payee, if available	of the avai	haar Number the payee, i ilable	Address f Line 1		Town		1	State	Amount of levy deducted	Amoun deposite out ("Amoun of Lev deducted
			₹	0											₹ 0	₹
iv.	Fringe ben	efit tax ı	under sul	o-clause	(ic)											₹ 0
V.	Wealth tax	under st	ub-clause	(iia)												₹ 0
vi.	Royalty, lic	ense fee	, service	fee etc.	under s	sub-claus	e (iib)									₹ 0
vii.	Salary pay	able out	side India	a/to a no	n resid	ent witho	ut TDS e	etc. under	sub-clau	se						
					\mathcal{U}_{I}											
il. 1	No. Date of	payment		nt Name of the nt payee	Numbe	anent Accou er of the p vailable		dhaar Number yee, if avai		Addr Line	ess A	ine 2	Town Or District	Zip Code / Pin Code	Country	State
1			₹	0												
Viii	- Payment	to PF /ot	her fund	etc. und	ler sub	-clause (i	v)									₹ 0
ix.	Tax paid by	y employ	er for pe	rquisite	s under	sub-clau	se (v)									₹ 0
7	Amounts							salary, bo								

No records added

docu read	iments/evidence, wl with rule 6DD were	hether the expenditur	count and other relevant e covered under section 4 yee cheque drawn on a bad details?			Yes
il. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added	I		
docu rule bank	ments/evidence, wl 6DD were made by draft. please furnis	hether payment refer account payee cheque	count and other relevant red to in section 40A(3A) re e drawn on a bank or acco nt deemed to be the profit 40A(3A) ?	unt payee		Yes
SI. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			
		770			7	
(e). Pro	ovision for payment	of gratuity not allowa	ble under section 40A(7);			₹ (
(f). Any	sum paid by the as	ssessee as an employe	r not allowable under sect	ion 40A(9);		₹(
(g). Par	rticulars of any liabi	ility of a contingent na		ment	En.	
il. No.	Nature of Liabilit	ty	- IHA UE			Amou
						₹
exp			of section 14A in respect of which does not form part of			
SI. No.	Particulars					Amou
			No records added			

22.	Amount of interest Enterprises Develo		section 23 of the Micro, Small	and Medium		₹0
23.	Particulars of any p	payments made to p	persons specified under section	40A(2)(b).		
SI. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records adde	ed		
24.	Amounts deemed t 33AC or 33ABA.	o be profits and gai	ns under section 32AC or 32AI	or 33AB or		
SI. No	o. Section		Description		Δ	Amount
			No records adde	ed		
25.	Any Amount of prothereof.	fit chargeable to ta	x under section 41 and comput			
			भीष मूलो द	15/1/2		
SI. No	o. Name of person	Am	ount of income Section		ription of Co saction	mputation if any
			No records adde	ed	611	
			THE TAX DE	HHILL		
26.i	In respect of any s 43B, the liability fo	sum referred to in c or which:-	lause (a),(b),(c),(d),(e),(f) or (g)	of section		
A. I	ore-existed on the fin assessment of any p	rst day of the previous y	ous year but was not allowed in year and was	the		
а. Т	paid during the prev	vious year;				
SI. No	o. Section		Natu	re of liability		Amount
			Chartered Accountant	8500		₹ 0
			a FRN-016870	ATES		

b. not paid d	luring the previous year;				
SI. No.	Section		Nature of liability		Amount
					₹ 0
B. was incur	red in the previous year and	was			
a. paid on or year unde	before the due date for furner section 139(1);	nishing the return of in	come of the previous		
SI. No.	Section		Nature of liability		Amount
		15 0			₹ 0
b. not paid o	n or before the aforesaid da	te.			
SI. No.	Section		Nature of liability		Amount
					₹ 0
State wheth other indired account?	er sales tax,goods & service ct tax,levy,cess,impost etc.is	s Tax, customs duty, ex s passed through the p	ccise duty or any rofit and loss		No
utilised	at of Central Value Added Ta I during the previous year a ent of outstanding Central V unts.	nd its treatment in pro	fit and loss account and		No
CENVAT /ITC		Amount Treatme	nt in Profit & Loss/Accounts		
		No re	ecords added		
b. Particular profit and	rs of income or expenditure loss account.	of prior period credited	d or debited to the		
			JASTAVA & PRE		
SI. No.	Туре	Particulars	Chartered O Accountants C FRV-0105870 A	Amount	Prior period to which it relates (Year in yyyy-yy format)

b. Please furnish the following details:

				No re	ecords added			
	Whether during share of a comp interested, with section 56(2)(vii	any not being a out considerat	a company in wl	nich the publi	ic are substa	antially		No
Ple	ase furnish the c	details of the sa	ime					
SI. No.	person from	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shar Received	es Amount of consideration paid	Fair Market value o the shares
				No re	ecords added			
	Whether during issue of shares v section 56(2)(vii	which exceeds ib)?	the fair market	value of the s				
SI. No	Name of th whom cons received fo shares		PAN of the person, if available	Aadhaar Num the payee, if available	sha	ares ued	Amount of consideration received	Fair Market value o the share:
A.a.	Whether any ar 'income from or section 56 ?		included as inco s referred to in					No
b. P	Please furnish th	e following det	ails:					
SI. No	. Nature o	f income						Amoun
				No re	ecords added			
B.a.	Whether any are 'income from or section 56?	mount is to be ther sources' a	included as inco s referred to in	me chargeal clause (x) of	ole under the sub-section (e head (2) of		No

Chartered O Accountants A FRN-01(587C C)

						No records	added					
30.	Details of interest or payee che	n the amo	unt borro	ved on hur owed) repa	ndi or any aid, other	y amount due the wise than throug	ereon (incl h an acco	luding unt				No
SI. No.	the person from	PAN of the person, if available	Number of the person,		Address Line 2	City Or Zip Town Code Or / Pin District Code	Country 5		ount Date of owed borrowir			Date of Repayme
1									₹ 0	₹ 0	₹ 0	
					7							
A.a				nt to trans e during t		, as referred to ir ous year ?	sub-sect	ion (1) of				No
	of sub of sec	which claus o-section (1 ction 92CE	e Amoun		y adjustmer	nt Whether the exce- money available with the associa enterprise is	ss Whether	has been iated within	which has not	uch excess mon been repatriat	ey repatria ed money	
	lo. Under of sub of sec	which claus -section (1 tion 92CE -y adjustmer	e Amoun		y adjustmer	money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of section 92CE 7	Whethe money I repatr the pro ?	nas been	income on s which has not	uch excess mon	ey repatria ed money	
	lo. Under of sub of sec primar	which claus -section (1 tion 92CE -y adjustmer	e Amoun		y adjustmer	money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of	Whethe money I repatr the pro ?	has been iated within	income on s which has not	uch excess mon been repatriat	ey repatria ed money	
il. M	lo. Under of sub of sec primar is mad	which claus section (1 tion 92CE y adjustmer e ?	see has in	curred ex	penditur	money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of section 92CE 7	whethe money I repatr. the pro?	has been lated within escribed time	income on s which has not	uch excess mon been repatriat	ey repatria ed money	
B.a	lo. Under of sub of sec primar is mad	which claus -section (1 tion 92CE ry adjustment e ? the asses the asses the or of sin	see has in nilar natu	curred ex	penditur	whether the exce- money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of section 92CE 7 No records	whethe money I repatr. the pro?	has been lated within escribed time	income on s which has not	uch excess mon been repatriat	ey repatria ed money	tion of
B.a	O. Under of sub of sec primar is mad Whether of interes section (1)	which claus- -section (1 trion 92CE y adjustmer e ? the asses t or of sin) of section	see has in nilar naturon 94B?	curred exre exceedi	pendituring one c	whether the exce- money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of section 92CE ? No records during the previous as reference rupees as reference rupees as reference way of interest or a similar nature as pullable with exceeding the provious and the section of the section	whethe money is repatricular the pro-	by way in sub- ls of interes forward as (4) of section	income on s which has not within the within the st expenditure per sub-section on 948.	Details of carried forw	ey repatria ed money me	No No spenditure sub-section 48.
B.a	Jo. Under of sub of sec primar is mad Jo. Whether of interes section (1) Amount of exway of interes way of in	which claus-section (2) tion 92CE y adjustment e ? the asses t or of sin) of section which claus the asses the as	see has in nilar nature on 94B?	curred exre exceeding the exce	pendituring one contax, in and sittDA) (if year (ii)	whether the exce- money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of section 92CE ? No records during the previous records way of interest or a similar nature as po) above which exceed 30% of EBITDA as po	whethe money is repatricular the pro-	by way in sub- ls of interes forward as (4) of section	income on s which has not within the within the st expenditure per sub-section on 948.	uch excess mon been repatriat prescribed ti Details of carried forw	ey repatria ed money me interest ex ard as per ard section 9	No No
B.a	Jo. Under of sub of sec primar is mad Jo. Whether of interes section (1) Amount of exway of interes way of in	which claus-section (2) tion 92CE y adjustment e ? the asses t or of sin) of section which claus the asses the as	see has in nilar naturon 94B?	curred exre exceeding the exce	pendituring one c	whether the exce- money available with the associa enterprise is required to be repatriated to India as per the provisions of su section (2) of section 92CE ? No records during the previous as reference rupees as reference rupees as reference way of interest or a similar nature as pullable with exceeding the provious and the section of the section	whethe money I repatr. the pro- ? added rious year ferred to Detail brought b	by way in sub- ls of interes forward as (4) of section	income on s which has not within the within the st expenditure per sub-section on 948.	Details of carried for (4)	ey repatria ed money me interest ex ard as per ard section 9	No No spenditure sub-section 48.

b. Please furnish the following details

Sl. No. Nature of the impermissible avoidance arrangement

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

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 :-

SI Name of No. the lenderor depositor Address of the lender or depositor

Permanent Account Number (if available with the assessee) of the lenderor

depositor

Aadhaar Number of the lender or depositor, if available

Amount of Whether the loan or loan/deposit deposit was taken or squared up accepted during the previous year?

amount loan or

outstanding in deposit was the account at taken or any time during accepted by the previous cheque or year bank draft or use of electronic

Maximum Whether the

clearing system through a bank account payee

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 cheque or an account payee bank draft.

No records added

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

Name of the No. person from whom specified sum is received

Address of the person from whom specified sum is received

Permanent Account Number (if available with the assessee) of the person from whom specified sum is received

Aadhaar Number of the person from whom specified sum is received, if available

Amount of specified Whether the accepted was taken or

Chartered

accepted by cheque or bank draft or use of electronic clearing system through a bank account

In case the sum taken or specified sum 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.

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State of \hat{x} Provincial Act.

b.(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

SI. Name of the Address of the payer Permanent Aadhaar Number of Nature of Amount of receipt Date of No. Account the payer, if available transaction payer receipt Number (if available with the assessee) of the payer

No records added

b.(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:-

Sl. No. Name of the payer Permanent Account Aadhaar Number of the payer, if available the assessee) of the payer

No records added

b.(c). Particulars of each payment made 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 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

SI. No. Name of Aadhaar Number of Nature of Amount of payment Date of Address of the payee Permanent the payee, if the payee Account transaction payment available Number (if available with the assessee) of the payee

No records added

b.(d). Particulars of each payment made 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 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

Sl. No. Name of the payee Permanent Account Aadhaar Number of the payee Number (if available with the assessee) of the payee

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

SI Name of Address of the Permanent Aadhaar Number Amount of Maximum amount Whether In case the No. the payee Account of the payee, if repayment outstanding in the the repayment Number (if available account at any repayment was made by payee available with time during the was made cheque or previous year by cheque bank draft, assessee) of or bank whether the the pavee draft or same was use of repaid by an electronic account clearing payee system cheque or an through a account bank payee bank account? draft.

No records added

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:-

SI. No. Permanent Account Aadhaar Number of the Name of the Address of the payer Amount of repayment of Number (if available with payer, if available loan or deposit or any payer the assessee) of the specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

SI. No. Name of the Address of the payer

payer

Permanent Account Number (if available with the assessee) of the payer Aadhaar Number of the payer, if available

Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

SI. No.	Assessment Year	Nature of loss/allowance	assessed	All losses/allowances not allowed under section 115BAA/	Amount as adjusted by withdrawal of additional depreciation on	Amount as asse (give reference relevant orde	e to	Remarks
				115BAC / 115BAD	account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)		Order J/s & Oate	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79?
	carried forward in terms of section 79?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year? No

₹0

Please furnish the details of the same.

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.

Not Applicable

Please furnish the details of the same.

₹0

 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No. Section under which deduction is claimed

Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in

this behalf.

No records added

34				ired to deduc VII-BB, please		x as per the p	rovisions of			No
SI. No.	Tax deduction and collection Account Number (TAN)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6) (7)	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) (9)	Amount of ta deducted of collected no deposited to the credit of the Centra Government out of (6) and (8
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹
10.00	Whether t collected ?			ed to furnish t	he statement	of tax deducte	ed or tax	Ž		No
51. 1		fuction and on Accoun r (TAN)	Strategies and		date for shing	Date of fur furnished	sta	ether the tement of tax ducted or	details/tra	mish list of insactions not reported.

	to be reported	
	W/F IAV mrnik IV	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish:

SI. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)		(2) along with date of payment. (3) Date of payment
		₹ 0	₹ 0	



information about all details/ transactions which are required

No.	ltem Name	Unit Name	Opening st	ock Purcl	hases during the pervious year		during the vious year	Closing stock	Shortage/excess, if any
1				0	0		0	0	0
(b).	In the items	case of m	nanufacturing con aterials, finished p	cern, give roducts ar	quantitative deta nd by-products.	ails of the pri	nicipal		
Α. Ι	Raw ma	iterials:							
	ltem Name	Unit Name	stock duri	ng the	Consumption during the d pervious year	Sales uring the pervious year	Closing stock	Yield of Percentag finished y products	e of Shortage/excess rield if any
					No rec	ords added	-51		
В. І	Finishe	d product	ts:			Int/h		8)	
51. No.	ltem Name	Unit Name	Opening stock	Purchases the pervio	us year ma	Quantity anufactured ne pervious year	Sales during pervious		k Shortage/excess, it
		1 198			No rec	ords added			
C. 1	By-prod	lucts		37			-		
SI. No.	Item Name	Unit Name	Opening stock	Purchases the pervio	us year ma	Quantity anufactured ne pervious year	Sales during pervious		k Shortage/excess, if any
					No rec	ords added			
36.(a). Wh refe	ether the erred to i	assessee has recon sub-clause (e) of	eived any a clause (22	amount in the nat 2) of section 2 ?	ure of divide	end as		No
Ι	Please f	urnish th	e following details	;-					
			A	mount rec	eived		Date of re	eceipt	
51. No	٥.						STAVA & AC		

37. Whether any cost audit was carried out?

No

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?

Not Applicable

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 as may be reported/identified by the auditor.?

No

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:

SI. No.	Particulars	Previous Year		%	Preceding pre	vious Year	%
(a)	Total turnover of the assessee	40087872	CORNE		39841310		
(b)	Gross profit / Turnover	5411988	40087872	13.50	4536279	39841310	11.39
(c)	Net profit / Turnover	1242356	40087872	3.10	1369040	39841310	3.44
(d)	Stock-in- Trade / Turnover	0	40087872	0	491350	39841310	1.23
(e)	Material consumed / Finished goods produced	0	0		0	0	

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.



	demand/refund i to			Type (Demand raised/Refund received)	Date of demand raised/refu received		nount Remarks
				No records	added		
	Whether the assess No. 61A or Form N		red to furnish st	atement in Form	No. 61 or Form		No
b. Plea	ase furnish						
SI. No.	Income tax Department Reporting Entity Identification Number	Type of For	m Due d fumisl		te of fumishing, if nished	Whether the Form contains information about a details/ furnished transactions which are required to be reported?	Please furnish list of the details/transactions Il which are not reported.
			N	No records	added	3/4	
			W	LAYN		α	
	Whether the assess furnish the report a	as referred	to in sub-section	ternate reporting 1 (2) of section 286	entity is liable to	y	
	Whether the assess furnish the report a	as referred	to in sub-section	ternate reporting (2) of section 286	entity is liable to		
b. Plea	furnish the report a	as referred owing detail	to in sub-section	ternate reporting n (2) of section 286	entity is liable to 3?		
b. Plea	furnish the report a	as referred owing detail	to in sub-section	ternate reporting n (2) of section 286	entity is liable to	MENT!	
b. Plea	furnish the report a	as referred owing detail ort	to in sub-section	n (2) of section 286	entity is liable to		
b. Plea	furnish the report a	as referred owing detail ort	to in sub-section	n (2) of section 286	entity is liable to		
b. Plea	furnish the report a	as referred owing detail ort	to in sub-section	n (2) of section 286	entity is liable to		
b. Plea Date of c.Plea	furnish the report a	owing detail ort date of furn	to in sub-section s: s: ishing the report	t (2) of section 286			
b. Plead Date of C.Plead 44. Br G:	furnish the report and asses furnish the follow of furnishing of reports as enter expected of the following seems	owing detail ort date of furn enditure of kept in abey	to in sub-section s: s: ishing the report entities register vance till 31st M	red or not register arch, 2022)		nder GST	
b. Plea Date of c.Plea	furnish the report and asses furnish the folloof furnishing of reports as enter expected of the following of the furnishing of the furnish	owing detail ort date of furn enditure of kept in abey	s: Tentities register Vance till 31st M	red or not register arch, 2022)	ed under the	ner Total payme	
b. Pleadon Date of C.Pleadon G. G. G.	furnish the report a ase furnish the follo of furnishing of repo se enter expected of reak-up of total exp ST: (This Clause is k Total amount of Expenditure incurred during the	owing detail ort date of furn enditure of kept in abey	to in sub-section s: cishing the report entities register vance till 31st M Expenditu g to goods R es exempt	red or not register arch, 2022) tree in respect of erelating to entities falling under composition	red under the Intities registered under the Relating to other registered entities.	ner Total payme	to entities no nt to registered unde

Accountant Details

Name	SAKET KUMAR
Membership Number	JASTAVA & ASSOCIATED BC
FRN (Firm Registration Number)	Chartered Accountants S 010587C
Address	Bariatu, Ranchi , 35- Jharkhand, 91-India, Pincode - 834009
Place	49.37.68.75
Date	18-Aug-2022

			Additions D	etails (From P	oint No.18)					
Description of the Block of Assets/Class of Assets		Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value		
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases (B) (1+2+3+4)		
Plant and Machinery @ 15%	WICHER WATER No records added									
Description of the Block of Assets/Class of Assets	SI. Date of Purchase		Date put to	Purchase Value	Adjustments on Account of			Total Value		
		Use	(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	No records added									
Description of the Block of Assets/Class of Assets			Date put to		Adjustments on Account of			Total Value		
			(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases (B) (1+2+3+4)			
Plant and Machinery @ 40%	No records added									

Description of the Block of Assets/Class of Assets Plant and Machinery @ 15%	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
		No records added		
Description of the Block of Assets/Class of Assets Furnitures & Fittings @ 10%	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
		No records added		
		18 Miles 201		
Description of the Block of Assets/Class of Assets Plant and Machinery @ 40%	SI. No.	Date of Sale	Amount	Whether deletions are out of purchase put to use for less than 180 days
		The time is the NOTE of the Control		

This form has been digitally signed by **SAKET KUMAR** having PAN **DOEPB4738D** from IP Address **49.37.68.75** on **19/08/2022 11:28:40** AM Dsc Sl.No and issuer

21306120CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

CREATION INFRATECH

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm PAN: AVBPD1549F

Assessment Year: 2022-2023
Accounting Year: 2021-2022

BALANCE SHEET AS AT 31.03.2022

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			FIXED ASSETS		1,021,689.00
Opening capital	9,791,358.00		(As per Sch 'A' Attached)		
Add: Profit for the yr	1,242,356.00				
Less: Drawings	1,039,420.00	9,994,294.00	INVESTMENTS		
Standard Control of the Control of t			FDR in SBI	758,094.00	
SECURED LOAN			Add: Interest	66,393.00	824,487.00
UCO Bank CC A/c, 1028	1,945,826.00				
HDFC Bank Car Laon	507,361.00	2,453,187.00	TD		674,800.00
CURRENT LIABILITIES			CURRENT, ASSETS, LOANS &		
Sundry Creditors for Goods & Expenses	5	441,447.00	ADVANCES		
Audit Fees Payable	1	30,000.00	Security Deposit B/f	7,620,683.00	
Provision for Income Tax		192,615.00	Add: Deducted during the Year	2,004,394.00	
Transference a section in the second section in the second section is				9,625,077.00	
			Less: Refund	3,271,583.00	6,353,494.00
			GST Input	94,572.00	
			Work-in-Progress		
			TDS	808,407.00	
			Sundry Debtors	2,767,493.00	3,670,472.00
			CASH & Bank Balances		
			ICICI Bank SA, 0799	67,145.00	
			UCO Bank CA, 1844	471,351.00	
			Post Office	9,458.00	
			Cash - in - Hand	18,647.00	566,601.00
			(As Certified by the Proprietor)	25,555	,1.00
		13,111,543.00			13,111,543.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

Accountants

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

CA Saket Kumar (Partner) M. No. 444971

UDIN: 23444971BGVSKD7683

Place : Ranchi Date : 18-Aug-2022 CREATION INFRATECH

GREATION INFRATECH

CREATION INFRATECH

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

Status: Proprietorship Firm
PAN: AVBPD1549F
Accounting Year: 2021-2022

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.	PARTICULAR	AMOUNT Rs.
To Opening WIP		491,350.00	By Gross Receipt from Contract	40,087,872.00
To Material Purchased			By Work in Progress	North and the Control of Caree
To Labour Charges		8,739,590.00		
To Machine Running & Maintainance		474,208.00		
To Deduction by Department:				
Royalty	1,603,515.00			
Labour Cess	400,879.00			
Other Deduction	188,413.00	2,192,807.00		
To Gross Profit C/D		5,411,988.00		
		40,087,872.00		40,087,872.00
To Salary to Staff		756,000.00	By Gross Profit b/d	5,411,988.00
To Telephone & Mobile Charge		25,692.00	By Interest on FDR & NSC	66,393.00
To Printing & Stationery		38,529.00		
To Rent		288,000.00		
To Bank Charges & Commission		23,168.00		
To Travelling & Conveyance		279,333.00		
To Misc. Expenses		106,865.00		
To Interest on Loan		828,470.00		
To Temporary Hutment		766,370.00		
To Staff Welfare		246,071.00		
To Tender Expenses		55,200.00		
To Stamp, Postage & Courier		4,400.00		
To Audit Fees		30,000.00		
To Fuel and Lubricant		188,107.00		
To Accounting Expenses		72,000.00		
To Site Expenses		350,933.00		
To Depreciation		176,887.00		
To Net Profit transferred to Capital A/c		1,242,356.00		
		5,478,381.00		5,478,381.00

Significant Accounting Policies & Notes to Accounts as per Schedule - C

In terms of my report of even date attached hereto

For. R. R. Shrivastava & Associates

Chartered Accountant FRN: 010587C

CA Saket Kumar (Partner)

M. No. 444971

UDIN: 23444971BGVSKD7683

Place : Ranchi Date : 18-Aug-2022 CREATION INFRATECH

Preprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

Shop No 7, Gangotri Complex, Station Road Jugsalai, Jamshedpur, East Singhbhum, Jharkhand, 831006

SCHEDULE TO THE ACCOUNT AS ON 31.03.2022

Status: Proprietorship FirmAssessment Year: 2022-2023PAN: AVBPD1549FAccounting Year: 2021-2022

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING	PURCHASE		SALES	TOTAL	DEPRECIATION		W.D.V AS ON	
PARTICULARS	BALANCE	UP TO 30-09-21	After 30-09-21	SALES	TOTAL	%	AMOUNT	31-03-2022	
Furniture & Fittings	57,999.00	-			57,999.00	10%	5,800.00	52,199.00	
Motor Cycle	38,582.00		·	- 4	38,582.00	15%	5,787.00	32,795.00	
Generator	65,812.00	-	3	8	65,812.00	15%	9,872.00	55,940.00	
Tractor	213,906.00	-		2	213,906.00	15%	32,086.00	181,820.00	
Maruti Ciaz car	822,277.00	(5)	•	3	822,277.00	15%	123,342.00	698,935.00	
	1,198,576.00	-	180	-	1,198,576.00		176,887.00	1,021,689.00	



CREATION INFRATECH

Date of filing: 19-Oct-2023

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 2023-24

PAN		AVBPD1549F					
Name		DIVESH DUBEY					
Addre	ess	H No-256 , Dubey Mohalla, Jugsalai , East Si	nghbhum , 35-Jharkhand, 91-IND	IA, 831006	2 G		
Status	i	Individual	ITR-3				
Filed (u/s	139(1)- On or Before due date	e-Filing Acknowledgement Nun	nber	421460171191023		
	Current Yea	r business loss, if any		1	0		
S	Total Income	e		2	15,08,230		
Detail	Book Profit	under MAT, where applicable		3	0		
Taxable Income and Tax Details	Adjusted To	tal Income under AMT, where applicable	<u>Pro</u>	4	15,08,230		
ne and	Net tax paya	able	5	2,75,568			
Incon	Interest and	nd Fee Payable			0		
xable	Total tax, in	interest and Fee payable			2,75,568		
Та	Taxes Paid	स्वयंत्र वसते			19,29,489		
	(+) Tax Paya	able /(-) Refundable (7-8)	9	(-) 16,53,920			
etail	Accreted Inc	come as per section 115TD	TENT)	10	0		
Тах D	Additional T	ax payable u/s 115TD	DEPARTME	11	0		
e and	Interest pay	able u/s 115TE		12	0		
Accreted Income and Tax Detail	Additional T	ax and interest payable		13	0		
eted II	Tax and inte	erest paid		14	0		
Accre	(+) Tax Paya	able /(-) Refundable (13-14)		15	(+) 0		
This	return has be	een digitally signed by DIVESH D	JBEYin the capacity	of	Self		
<u> </u>	6713846 .,C=IN	AVBPD1549F from IP address 49.37.73. £ 66460405268248CN=Verasys CA			DSC SI.No & Issuer echnologies Pvt		

System Generated

Barcode/QR Code

AVBPD1549F0342146017119102313a52bbe62ee20a5a891566593e5810ff95bf85a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM 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

I have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	DIVESH DUBEY
Address	H No-256 , Dubey Mohalla , Jugsalai S.O, , Jugsalai , 35-Jharkhand , 91-India , Pincode - 831006
PAN	AVBPD1549F
Aadhaar Number of the assessee, if available	979772625547

- I 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 H No-256 JugsalaiDubey Mohalla East Singhbhum 831006 and 0 branches.
- 3. a. I report the following observations/comments/discrepancies/inconsistencies if any: These Financial Statement are the responsibility of the management, our responsibility is to express an opinion on these financial statement based on our Audit. We conducted our audit in accordance with Auditing Standard 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 from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the , management as well as evaluating the overall financial statements presentation, we believe that our audit provides a reasonable basis for our opinion. We have relied upon the internal audit evidences wherever external independent audit evidences were lacking.
 - b. Subject to above,-
 - A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
 - B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
 - C. In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-
 - i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and
 - ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
- 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

SI. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained. In absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting procedure used by Assessee is not efficient to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause. Although we have tried to report the expenses on approximation basis.
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee	As the necessary evidence were not in possession of the Assessee
3	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee	As the necessary evidence were not in possession of the Assessee

Accountant Details

Name Aman Kumar Singh

Membership Number	MAN & CO 1 469811
FRN(Firm Registration Number)	O34846C
Address	RANCHIO , Basti Tola , Bhavanathpur , Basti Tola , Pincode - Secration

Date of signing Tax Audit Report	30-Sep-2023
Place	49.37.74.14
Date	30-Sep-2023

This form has been digitally signed by AMAN KUMAR SINGH having PAN FHQPS3680J from IP Address 49.37.74.14 on 30/09/2023 03:37:07 PM Dsc Sl.No and issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	DIVESH DUBEY
2. Address of the Assessee	H No-256 , Dubey Mohalla , Jugsalai S.O, , Jugsalai , 35-Jharkhand , 91-India , Pincode - 831006
3. Permanent Account Number (PAN)	AVBPD1549F
Aadhaar Number of the assessee, if available	979772625547
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, custo duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the	

SI. No.	Туре	Registration /Identification Number
1	Goods and Services Tax 35-Jharkhand	20AVBPD1549F1ZC

 5. Status
 Individual

 6. Previous year
 01-Apr-2022 to 31-Mar-2023

 7. Assessment year
 2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

SI. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
	STA TOTAL AND	

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAB / 115BAB / 115BAD ?

No

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

SI. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change?

SI. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No record	s added		

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).

SI. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010

(b). If there is any change in the nature of business or profession, the particulars of such change?

No

SI. No.	Business	Sector	Sub Sector	Code
		No records adde	ed	

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

SI. No.	Books prescribed
1	Bank Book
2	Sales Register
3	Cash Book
4	Journal
5	Ledger
6	Purchase Register

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

SI. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Purchase Register	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
2	Ledger	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
3	Journal	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
4	Cash Book	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
5	Sales Register	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand
6	Bank Book	H No- 256	Dubey Mohalla	East Singhbhum	831006	91-India	35-Jharkhand

(c). List of books of account and nature of relevant documents examined.

SI. No.	Books examined
1	Purchase Register
2	Ledger
3	Journal
4	Cash Book
5	Sales Register
6	Bank Book

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?



No

SI. No.

Section

Amount

No records added

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

SI. No. Particulars Increase in profit Decrease in profit No records added

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

SI. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

SI. No.	ICDS AND	Disclosure
	ICDS I - Accounting Policies	As per notes on Accounts Attached herewith.
	ICDS II - Valuation of Inventories	As per notes on Accounts Attached herewith.
ļ	ICDS III - Construction Contracts	As per notes on Accounts Attached herewith.
	ICDS IV - Revenue Recognition	As per notes on Accounts Attached herewith.
L	ICDS V - Tangible Fixed Assets	As per notes on Accounts Attached herewith.
L	ICDS VII - Governments Grants	As per notes on Accounts Attached herewith.
L	ICDS IX - Borrowing Costs	As per notes on Accounts Attached herewith.
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per notes on Accounts Attached herewith.

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

SI, No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Cost of acquisition sunt at which the asset is converted into stock-in trade SI. Description of capital asset Date of acquisition No. (a)

No records added

(d)

(a). The															
	items falling	within the so	ope of se	ction 28;											
SI. No.				Descri	ption									А	moun
							No record	s added							
				nds of duty of mitted as due				ax, or refu	nds of sale	es tax or val	ue adde	ed tax or	Goods & Se	ervices Tax, whe	re
SI. No.				Descri	ption									А	moui
							No record	s added							
(c). Esca	alation claim	s accepted di	uring the	previous year											
SI. No.				Descri	ption									A	mou
							No record	s added							
(d). any	other item o	f income;													
SI. No.				Descri	ption									Α	mou
															₹
e). Capi	ital receipt, i	f any.		AL P				1188397 117 W							
SI. No.		eco-cui Euros		Descri	ption			13.4						Α	mou
							No record	s added							
				ansferred dur f a State Gove						CONTRACTOR STATE OF THE STATE O	ed or				
	Details		74	Addr	ess of Prop	erty		1		Considerat			Value	Whether provis	
	of property	Address				Zip	Cour	try Si	ate	received		asses	sed or ssable	of second prov sub-section (1) section 43CA of	of
		Line 1	Lin		strict	Code /Pin								fourth proviso clause (x) of su	ıb-
						Code								section (2) of s 56 applicable ?	
							No record	s added							

	15%				
2 WDV	Furnitures & 10 ₹52,199 Fittings @ 10%	₹0 ₹0	₹52,199 ₹0	₹0 ₹0	रं 0 र 5,220 र
19. Amount admissil	ble under section-				
SI. Section	Amount debited to Amo			e-tax Act, 1961 or Income	o fulfils the conditions, if an -tax Rules, 1962 or any othe ar, etc., issued in this behal
		No record	s added	•	
20. (a).Any sum paid	d to an employee as bonus or commiss	ion for services rendered, \	where such sum was othe	rwise payable to him as pro	fits or dividend. [Section 36(1
SI. No.	Descripti	on			Amour
		No record	s added		
(b).Details of contrib	outions received from employees for val	rious funds as referred to in	section 36(1)(va):		
SI. Nature o No. fund	f Sum received from employees	Due date for payment	The actual amount paid		yment to the concerned
		No record	s added		
21.(a). Please furnis advertisement expe	sh the details of amounts debited to the nditure etc.	profit and loss account, Be	ing in the nature of capita	l, personal,	
apital expenditure					
SI. No.	Particula	ars			Amou
		No record	s added		
rsonal expenditure					
SI. No.	Particula	ars			Amour
		No record	s added		
vertisement expendi	iture in any souvenir, brochure, tract, pa	amphlet or the like publishe	d by a political party		
SI. No.	Particula	ars			Amour
		No record	s added		
penditure incurred a	t clubs being entrance fees and subscr	iptions			
SI. No.	Particula	ars	AMAN & CO		Amour
		No record	s added		

Expenditure incurred at clubs being cost for club services and facilities used.

SI. N	lo.			Р	articulars									Amount
						No reco	rds added							
kpend	liture by wa	y of penalty	or fine for v	iolation of ar	ny law for the time	being in force								
SI. N	lo.			Р	articulars								Y	Amount
						No reco	rds added							
cpend	liture by wa	y of any othe	er penalty o	r fine not co	vered above									
SI, N	lo.			Р	articulars									Amount
						No reco	rds added							
pend	liture incurre	ed for any p	urpose whic	h is an offer	ice or which is pro	phibited by law								
SI. N	lo.			Р	articulars									Amount
						No reco	rds added							
(b). A	Amounts îna	admissible u	nder section	1 40(a);	130	7 . 5		Le						
i. as	payment to	non-resider	it referred to	o in sub-clau	se (i)									
						653,000	estication of							
A. D	etails of pay	ment on wh	ich tax is no	ot deducted:										
SI. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Accou the payee, if availa	able	Aadhaar Number payee, if available ords added		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	etails of pay f section 13		ich tax has	been deduc	ted but has not be	en paid on or l	pefore the d	ue date sp	ecified in :	sub-section	n			
SI. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhear No the payee, available		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
						No reco	ends added							
ii. as	payment re	eferred to in	sub-clause	(ia)										
A. De	etails of pay	ment on wh	ich tax is no	ot deducted:										
SI.									***	2.14			2000	ė.
No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Accou the payee,if availa	able	Aadhaar Number payee, if availabl		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No reco	irds added							
B. De	etails of nav	ment on wh	ich tax has	heen deduc	ted but has not be	een paid on or l	nefore the d	ue date sr	necified in	sub-section	n			
	f section 13					100 to 1 #100 to 100 to								
SI. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code Pin Code	Country	State	Amount of tax deducte d	Amount deposite d out of "Amount t of tax
														deducte d*
						No reco	ords added	2 AMAN	COL					
iii	The state of the s	oforrod to in	cub alaus-	(ib)				Aman Kr						
III. as	s payment r	eferred to in	sub-clause	(ID)			1	3 M No 4	59811/2/					

A. Details of payment on which levy is not deducted:

				the payee	the payee,if		Aadhaar Number o payee, if available cords added		dress Add ne 1 Line		City Or Town Or District	Zip Code / Pin Code	Country	Si
	ails of payn section 139		ich levy has	been dedu	ucted but has r	ot been paid on o	or before the d	ue date spe	ecified in sub	-section				
st. Io.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Accoun Number of the payee,if available	t Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amo depo d ou "Ame t of L dedu
						Nare	ecords added							
, Erin	ne henefit i	av under c	ub-clause (ic)										₹
	m	er sub-clau		.0/										3
			5 6											
	: E			under sub-c	S. 1/I	c. under sub-clau	se (iii)							3
il.	Date of	Amount o			anent Account Numb		r Number of the	Address	Address	City	Or Town	Zip Code /	Country	s
lo.	payment	paymen			e,if available		if available	Line 1	Line 2		District	Pin Code	Codinay	
						No re	cords added							
				/					H					
iii. Pay	yment to P	F /other fur	nd etc. unde	er sub-claus	se (iv)									7
k. Tax	paid by en	ployer for p	perquisites	under sub-o	clause (v)									-
il. No.	. Pa	rticulars	Sect	ion	Amour	nt debited to P/L	A/C ords added	Amount a	dmissible		Amount in	nadmissibl	le Rem	arks
						No rec	orus added							
d). Dis	sallowance	/deemed in	come unde	r section 40	0A(3):									
overe	d under se		3) read with			relevant docume								Υ
SI. No.	Date o		Nature o		Amount	Name of the payee		ent Accour f available	nt Number o	of the		dhaar Num vailable	ber of the	paye
						No rec	ords added							
section	1 40A(3A) r	ead with ru	le 6DD wer	e made by	account payee	relevant docume cheque drawn o gains of busines	n a bank or ac	count paye	e bank draft	. If not,				Y
SI.	Date o		Nature o		Amount	Name of the payee		ent Accour f available	nt Number o	f the		dhaar Num vailable	ber of the	paye
Vo.						No rec	ords added							
lo.						40.4/7)								
	ovision for	payment of	gratuity no	t allowable	under section	4UA(7);								
e). Pro			£ 8				(9); AN							
e). Pro f). Any	/ sum paid	by the asse	essee as an		not allowable ι	40A(7); under section 40A	A(9); AMAN	S COMPONI						

B. was incurred in the previous year and was

(h). Amount								
	of deduction inadmissit m part of the total incon		ction 14A in respect of	the expenditure inc	urred in relation to	ncome which		
SI. No.		Pa	rticulars					Amount
		No re	ecords added					
(i). Amount in	inadmissible under the p	proviso to section	36(1)(iii).					₹0
22. Amount	of interest inadmissible	under section 23	of the Micro, Small an	nd Medium Enterpris	es Development A	ct, 2006.		₹0
23. Particula	ars of any payments ma	de to persons sp	ecified under section 4	0A(2)(b).				
	Name of Related Person	PAN of Relat Person	ed Aadhaar available	Number of the rela	ated person, if	Relation	Nature of Transaction	Payment Made
				No records added				
24. Amounts	s deemed to be profits a	and gains under s	ection 32AC or 32AD	or 33AB or 33AC or	33ABA.	N/		
SI. No.		Section	Ά	Description		岁		Amount
				No records added				
25. Any Amo	ount of profit chargeable	e to tax under sec	tion 41 and computation	on thereof.				
SI. No.	Name of person		Amount of income	Section No records added	Description of 1	ransaction	Cor	nputation if any
26.i. In respe	ect of any sum referred	to in clause (a),(l	b),(c),(d),(e),(f) or (g) o	f section 43B, the lia	ability for which:-			
A. pre-existe	ed on the first day of the	previous year bu	ut was not allowed in th	ne assessment of ar	ny preceding previo	us year and v	vas	
a. paid durin	ng the previous year;							
SI. No.	s	Section	Nat	ture of liability				Amount ₹ 0
b. not paid d	during the previous year	*						
SI. No.	s	Section	Nat	ture of liability	AMAN & COA			Amount ₹ 0

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1); SI. No. Section Nature of liability Amount ₹0 b. not paid on or before the aforesaid date. SI. No. Section Nature of liability Amount ₹ 0 State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed No through the profit and loss account? 27.a, Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its No treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. CENVAT /ITC Treatment in Profit & Loss/Accounts Amount Opening Balance ₹0 Credit Availed ₹0 Credit Utilized ₹0 Closing /Oustanding Balance ₹0 b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account. SI. No. Туре Particulars Prior period to which it relates (Year in yyyy-yy format) No records added 28. Whether during the previous year the assessee has received any property, being share of a company not being a company in No which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia)? Please furnish the details of the same SI. Name of the PAN of the Aadhaar Name of the CIN of the No. of Amount of Fair Market No. person from person, if Number of the company whose company Shares consideration value of the which shares available shares are Received shares payee, if paid received available received No records added 29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market No value of the shares as referred to in section 56(2) (viib) ? Please furnish the details of the same Aadhaar Number of SI. Name of the person from whom PAN of the No. of Amount of Fair Market No. consideration received for issue of person, if the payee, if shares consideration value of the shares available available issued received shares

No records added

b. Please furnish the following details

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in No clause (ix) of sub-section (2) of section 56 ? b. Please furnish the following details: SI. No. Nature of income Amount No records added B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in No clause (x) of sub-section (2) of section 56 ? b. Please furnish the following details: SI. No. Nature of income Amount No records added 30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, No otherwise than through an account payee cheque. [Section 69D] Name of the PAN of the Aadhaar Address Date of Amoun Dat person from person, if available vhom amount the person. District including Rep borrowed or repaid on hundi if available Code ay No records added A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the No previous year? b. Please furnish the following details: SI. Under which clause If yes, whether the Expected date Amount (in Whether the excess money If no, the amount (in Rs.) of sub-section (1) of No. Rs.) of available with the associated excess money has of imputed interest of repatriation section 92CE primary enterprise is required to be been repatriated income on such excess of money primary adjustment adjustment repatriated to India as per the within the money which has not provisions of sub-section (2) is made? prescribed time? been repatriated within of section 92CE ? the prescribed time No records added B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? b. Please furnish the following details SI. Amount of expenditure Details of interest expenditure Details of interest expenditure Amount of Earnings before expenditure by interest.tax. by way of interest or of brought forward as per subcarried forward as per sub-No. way of interest or depreciation and similar nature as per (i) section (4) of section 94B.(iv) section (4) of section 94B.(v) of similar nature amortization above which exceeds incurred(i) (EBITDA) during the 30% of EBITDA as per previous year(ii) (ii) above.(iii) Assessment Amount Assessment Amount Year Year No records added C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the No previous year?

SI. No.	Nature of arrangem		ible avoidance	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to t arrangeme								
				٨	lo records add	ed						
31.a.P	articulars of eac	ch loan or depos	sit in an amount exceed	ing the limit spec	cified in section	a 269SS taken or a	ccepted during the pro	evious year :-				
SI. No.	Name of the lender or depositor	Address of the lender or depositor	Account Number (if available with the	Aadhaar Number of the lender or depositor, if available	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 previous 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 draft, whether the same was taken or accepted by an account payee cheque or an accoupayee bank draft.			
. Parti	culars of each s	specified sum in	an amount exceeding t		lo records add		oted during the previou	us vear:-				
	001413 51 645113	promot sum m	an amount exocosing i	are min specimes	a in Scotton Lot	JOO MINOT OF MODE	ned during the previo	as your.				
SI. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received		of n spec m tak acce	of sum wa cified accepte sum bank dr en or electror	r the specified s taken or d by cheque or aft or use of nic clearing through a bank	In case the spec taken or accepte bank draft, whet was taken or acc account payee of account payee b	ed by cheque o her the same cepted by an cheque or an			
				N	lo records add	ed						
2 MATH 50	27 54		be given in the case of	Ros-	10 1800		Mar	2 22 2	all was			
1000		ons relating to o	amount exceeding the ne event or occasion fro	and the second s								

SI. Name of Address of Aadhaar Number of Nature of Amount of Date of available with the assessee) of the No. the payer, if available transaction receipt receipt the payer the payer payer

No records added

b.(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:-

SI. Name of the Address of the Permanent Account Number (if available with the Aadhaar Number of the payer, Amount of No. payer payer assessee) of the payer if available receipt

No records added

b.(c). Particulars of each payment made 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 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

SI. Name of No. the payee

Address of the payee

Permanent Account Number (if available with the assessee) of the payee

Aadhaar Number of the payee, if available

Nature transac payment

Date of payment No records added

b.(d). Particulars of each payment made 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 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

SI. Name of the Address of the Permanent Account Number (if available with the Aadhaar Number of the Payee Amount of Payee, if available payment

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

SI. Name Address Permanent Aadhaar Amount of Maximum Whether the In case the repayment No. of the of the Account Number of repayment amount repayment was was made by cheque payee payee Number (if the payee. outstanding in made by cheque or or bank draft, whether if available available with bank draft or use of the same was repaid the account at the assessee) any time during electronic clearing by an account payee of the payee the previous year system through a cheque or an account bank account? payee bank draft.

No records added

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:-

Amount of repayment of loan or deposit or any specified Name of Permanent Account Aadhaar Number SI. Address of advance received otherwise than by a cheque or bank draft or the Number (if available with of the payer, if No. the payer use of electronic clearing system through a bank account available the assessee) of the payer payer during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Name of Permanent Account Aadhaar Number Amount of repayment of loan or deposit or any specified

the payer

Number (if available with of the payer, if the assessee) of the payer available

Number (if available with of the payer, if account payee cheque or account payee bank draft during the previous year

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Amount as Amount as adjusted by Amount as returned (if the withdrawal of additional assessed (give All assessed depreciation on account reference to losses/allowances relevant order) SI Assessment Nature of depreciation is of opting for taxation not allowed under Remarks loss/allowance Year less and no under section No. section 115BAA / appeal pending 115BAC/115BAD(To be Order 115BAC / 115BAD then take filled in for assessment Amount Uls & assessed) year 2021-22 only) Date

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79?

Not Applicable

advance received by a cheque or bank draft which is not an

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

Address of

SI.

No.

the

payer

₹0

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 the details of the same. ₹ 0 e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred Not Applicable in explanation to section 73. ₹0 If yes, please furnish the details of the same. 33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under SI. Section under which the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued deduction is claimed No. in this behalf. 1 80TTA ₹ 1,937 2 80D ₹ 10,000 3 80C ₹ 1.32.000 34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, No please furnish? SI (1)Tax (2)Sectio (3)Nature (4)Total (5)Total (6)Total (7)Amount (8)Total (9)Amount (10)Amount of No. deduction of amount of amount on amount on of tax amount on of tax tax deducted or deducted deducted and payment payment which tax which tax which tax collected not collection or receipt was deposited to was was or collected deducted Account deducted collected the credit of of the required to or collected the Central Number out of (6) nature on (8) be Or collected at Government (TAN) specified deducted at less than in column or specified specified out of (6) and collected rate out of rate out of (3) (8)(10)out of (4) (5) (7) No records added (b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? No Please furnish the details: SI Tax deduction and Type Due date Date of Whether the statement of tax deducted or collected Please furnish list of furnishing. No. collection Account of for contains information about all details/transactions details/transactions Number (TAN) Form if which are not reported. furnishina which are required to be reported furnished No records added (c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Please furnish: SI Tax deduction and collection Account Amount of interest under section Amount paid out of column (2) along with date No. Number (TAN)(1) 201(1A)/206C(7) is payable(2) of payment.(3) Amount Date of payment No records added

35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

SI. Item Unit Opening Purchases during the Sales during the Closing Shortage/excess, if No. Name Name stock pervious year pervious year stock any No records added (b). In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products. A. Raw materials: Sales Purchases Consumption during Yield of during the Closing SI. Item Unit Opening Percentage Shortage/excess, during the the finished if any pervious Name Name of yield No. stock stock pervious year pervious products year year No records added B. Finished products: Sales during SI. Item Unit Opening Purchases during Quantity manufactured Closing Shortage/excess, if the pervious No. Name Name stock the pervious year during the pervious year stock year No records added C. By-products Sales during SI. Item Unit Opening Purchases during Quantity manufactured Closing Shortage/excess, if the pervious No. Name Name stock the pervious year during the pervious year stock year No records added 36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of No section 2? Please furnish the following details:-SI. No. Amount received Date of receipt No records added 37. Whether any cost audit was carried out? Not Applicable 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? Not Applicable 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 as may be reported/identified by the auditor. ?

Not Applicable

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:

SI. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	96474462			40087872		
(b)	Gross profit / Turnover	6925245	96474462	7.18	5411988	40087872	13.50
(c)	Net profit / Turnover	1555645	96474462	1.61	1242356	40087872	3.10
(d)	Stock-in-Trade / Turnover		96474462	0.00		40087872	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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.

SI. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?

No

b. Please furnish

SI. Income-tax Department
Reporting Entity
Identification Number

Type of Form

Due date for furnishing Date of furnishing, if furnished Whether the Form contains information about all details/ furnished transactions which are required to be reported?

If not, please furnish list of the details/transactions which are not reported.

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in subsection (2) of section 286?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Expenditure relating to entities not registered	Т	es registered under GS	enditure in respect of entitie	Exp	Total amount of Expenditure incurred	SI. No.
under GST	Total payment to registered entities	Relating to other registered entities	Relating to entities falling under composition scheme	Relating to goods or services exempt from GST	during the year	NO.
₹ 2,32,70,013	₹ 7,16,48,804	₹ 7,16,48,80 MA	₹0	₹0	₹ 9,49,18,817	1

Accountant Details

Accountant Details

Name	Aman Kumar Singh
Membership Number	man Kr. Singh 469811
FRN(Firm Registration Number)	034846C
Address	M No. 459817 RANCHI RANCHI 35-Jharkhand , 91-India , Pincode -
	822112
Place	49.37.74.14
Date	30-Sep-2023

				Additions Det	ails (From Point	No.18)		
Description of the	SI.	Date of	Date	Purchase		Total Value of		
Block of Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	04-Apr- 2022	04- Apr- 2022	₹ 62,645	₹0	₹0	₹ 0	₹ 62,645
	2	21-Oct- 2022	21- Oct- 2022	₹ 25,35,144	₹0	₹0	₹ 0	₹ 25,35,144
Description of the Block of	Action I Demonstrate I to the con-		Date put to	Purchase Value(1)		Adjustments on Account of		
Assets/Class of Assets	1000		Use	910	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Plant and Machinery @ 40%					No reco	ords added		
Description of the Block of	SI.	Date of Purchase	Date put to	Purchase		Adjustments on A	Account of	Total Value of Purchases(B)
Assets/Class of Assets	NO.	rurchase	Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+4)
Furnitures & Fittings @ 10%					No reco	ords added		

		Deductions De	tails (From Poin	t No.18)
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	25-May- 2022	₹ 6,98,935	
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added

This form has been digitally signed by AMAN KUMAR SINGH having PAN FHQPS3680J from IP Address 49.37.74.14 on 30/09/2023 03:37:07 PM Dsc Sl.No and issuer ,C=IN,O=Professional DigiSign Pvt, Ltd.,OU=Certifying Authority





Creation Infratech

Prop: Divesh Dubey PAN: AVBPD1549F

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand

Balance Sheet as on 31.03.2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account:			Fixed Assets		26,75,207.00
Opening Balance	2,07,30,517.29		(As per Sch 'A' Attached)		20,73,207.00
Adjustment in Capital Account	2,07,30,317.23		[As per sen A Attoched]		
Profit During Year	15,55,645.00		Non Current Deposits & Advances		
Addition During year	96,520.00		Short Term Investments & Imprest		80,35,450.00
Addition buring year	2,23,82,682.29		Short renn investments & imprest		00,55,450.00
Less: Drawings During Year	5,13,600.00	2 18 69 082 00	Current Assets		
account of the second of the s	5,25,050.05	2,20,03,002.00	Sundry Debtors	1,15,60,789.00	
			TDS & TCS AY 2023-24	19,29,489.00	
Secured Loans:			Electronic Cash Ledger	4,194.00	
HDFC Bank Car Loan	20,78,959.00	20,78,959.00	Closing Work in Progress & Consumables	- 18	1,34,94,472.00
Current Liabilities & Provisions			Cash, Bank & Other Liquid Assets		
Sundry Creditors for Goods & Expenses	34,34,141.00		Axis Bank		
Provision for Audit Fees	18,000.00		A/c No.918010016884080	5,09,190.00	
Goods & Servies Tax Payable	6,25,148.00		ICICI Bank		
Other Current Liabilities	2,37,704.00	43,14,993.00	A/c No.257401000799	1,057.00	
	-7		UCO Bank Current Account		
			A/c 08790210001844	60,43,983.00	
			HDFC Bank		
			A/c No. 50200069943507	1,56,032.00	
			Cash in Hand	22,850.00	67,33,112.00
Total		2,82,63,034.00	Total		2,82,63,034.00

Significant Accounting Policies as per Notes on Accounts

Place: Ranchi Date: 30.09.2023

UDIN: 24469811BKBOZD2545

For Creation Infra

(Proprietor)

GREATIONINFRATECH

Divesh Dubey 100 Luby

As per Audit of our Even Date

For Singh Aman & Company

Chartered Accountants

Amarı Kr.

FRN: 034846C

CA. Aman Kumar Singh (Proprietor)

M.No. 469811

Creation Infratech

Prop: Divesh Dubey PAN: AVBPD1549F

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand

Trading and Profit & Loss Account for the Period Ending on 31.03.2023

Particulars	Amount	Particulars	Amount
To Opening Work in Progress	S#3	To Civil Construction Works:	9,64,74,462.00
& Raw Materials	AUTUS AU	To Closing Work in Progress	
To Purchases of Raw Material	6,86,70,861.00	& Raw Materials	
To Royalty	38,58,978.00		
To Labour Cess	9,64,745.00		
To Labour Charges	1,46,62,484.00		
To Fooding Expenses for Labours	10,90,161.00		
To Transportation of Raw Materials to Site	86,340.00		
To Conveyance for Labours	2,15,648.00		
To Gross Profits	69,25,245.00		
Total	9,64,74,462.00	Total	9,64,74,462.00
To Site Supervision Charges		By Gross Profit	69,25,245.00
To Salary to Admin Employees	6,36,000.00		
To Office Rent	2,40,000.00		
To Electricity & Fuel for Machineries Exp	2,34,792.00		
To Tours, Travel & Conveyances	2,22,720.00		
To Bank Charges	8,957.00		
To Bank Interest on Business & Car Loan	57,586.00		
To Interest on Loan	4,91,312.00		
To Telephone & Internet Charges	46,788.00		
To Repair & Maintenance	33,760.00		
To Office Expenses	3,82,080.00		
To Printing & Stationery	42,540.00		
To Accounting Charges	1,44,000.00		
To GST Filling Charges	24,000.00		
To E-Tender Filling Expenses	3,70,000.00		
To Temrory Hutments	7,70,033.00		
To Site Charges	2,78,586.00		
To Muhurat & Festival Expenses	52,460.00		
To Audit Fees	18,000.00		
To Professional Consultancy Fees	25,000.00		
To Equipment Hiring & Running Charges	85,650.00		
To Depreciation	2,45,336.00		
To Net Profit	15,55,645.00		
Total	69,25,245.00	Total	69,25,245.00

Significant Accounting Policies as per Notes on Accounts Place: Ranchi

Date: 30.09.2023

UDIN: 24469811BKBOZD2545

For Creation Infra

CREATIONINE

(Proprietor)

As per Audit of our Even Date

For Singh Aman & Company

Chartered Accountants

n Kr. Singh.

FRN: 034846C

CA. Aman Kumar Singh (Proprietor) M.No. 469811

Creation Infratech

Prop: Divesh Dubey PAN: AVBPD1549F

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING BALANCE	PURCHASE		CALEC	TOTAL	DEPRECIATION		W.D.V AS ON
		UP TO 30-09-22	After 30-09-22	SALES	TOTAL	%	AMOUNT	31-03-2023
Furniture & Fixtures	52,199.00				52,199.00	10%	5,220.00	46,979.00
Motor Cycle	32,795.00	949		-	32,795.00			27,876.00
Generator	55,940.00	-	S25	2	55,940.00	15%	8,391.00	47,549.00
Tractor	1,81,820.00	·*	37.3	-	1,81,820.00	15%	27,273.00	1,54,547.00
Maruti Ciaz Car	6,98,935.00	-	0=0	6,98,935.00	* *	15%	* =	
Office Equipments	•	62,645.00		15	62,645.00	15%	9,397.00	53,248.00
Toyota Innova	90	25,35,144.00	*	2	25,35,144.00	15%	1,90,136.00	23,45,008.00
	10,21,689.00	25,97,789.00	<u> </u>	6,98,935.00	29,20,543.00		2,45,336.00	26,75,207.00



CREATION NFRATECH