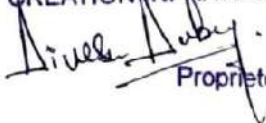


Each Bidder or each member of a JV must fill in this form separately:

NAME OF BIDDER/JV PARTNER: **CREATION INFRATECH**

Annual Contractual Turnover Data for the Previous ¾ Years (Contractual Payment Only)			
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
Average Annual Contractual Turnover for Last 3 Years (13,65,62,334/3)			5,88,01,217.00

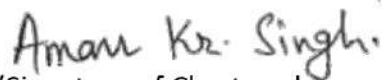
1. The average annual contractual turnover shall be calculated as an average of “total contractual payments” in the previous three financial years. However, in case balance sheet of the previous year is yet to be prepared/ audited, the audited balance sheet of the fourth previous year shall be considered for calculating average annual contractual turnover.
2. 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.

CREATION INFRATECH

 Proprietor

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.





(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



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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 more.

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

VERIFY ANOTHER UDIN/ EXIT

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

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A. S. GWALRE & CO.

CHARTERED ACCOUNTANTS

H.O.: Trivenipuram 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

BK Jaiswal

CA. Binod Kumar Jaiswal

(Partner)

M.NO. 402317

Place : Ranchi

Date : 03.02.2024

UDIN : 24402317BKBJXY9885



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	DIVESH DUBEY			AVBPD1549F		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number	
	H.NO.-256,	DUBEY MOHALLA				
	Road/Street/Post Office	Area/Locality				
	NEAR VEER KUNWAR SINGH CHOWK	JUGSALAI			Status Individual	
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	JAMSHEDPUR	Jharkhand	831006	139(1)-On or		
	Assessing Officer Details (Ward/Circle)		ITO WARD 1(2), JAMSHEDPUR			
	e-filing Acknowledgement Number		119185640310819			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	4577020
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	4577020
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	1233030
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	1233030
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	2970344
c			TCS	7c	0	
d			Self 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)			9	1737310	
10	Exempt Income	Agriculture		0	10	0
		Others		0		

Income Tax Return submitted electronically on 31-08-2019 14:09:10 from IP address 117.247.138.7 and verified byDIVESH DUBEY having PAN AVBPD1549F on 31-08-2019 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

CREATIONINFRA TECH
Divesh Dubey
Proprietor

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.
3. (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 2019** ;and
- (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : RANCHI
Date : 30/09/2019

For **R R SHRIVASTAVA AND ASSOCIATES**
(Chartered Accountants)
Reg No. :010587C



Saket Kumar

SAKET KUMAR
(Partner)

Membership No. : 444971
Firm PAN : AAOFR1826K

CREATION INFRA TECH

Divesh Dubey
Proprietor

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 | Shop No 7, Gangotri Complex,
Station Road, Jugsalai,
JAMSHEDPUR, JHARKHAND-
831006 |
| 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 01/04/2018 To 31/03/2019 |
| 7. Assessment year | 2019-2020 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |

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, 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

CREATION INFRA TECH

Divesh Dubey
Proprietor



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.	No
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)	No
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	No
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, -	NIL
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;	NIL
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,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	

CREATION INFRA TECH

Dinesh Dubey
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)(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
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)]	NIL
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;	NIL
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);	Yes
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;	NIL
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.	NIL
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:--	NIL
26.(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year	

CREATION INFRA TECH

Diveen Dubey
Proprietor



	and was	
26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	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. (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.)	No
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.	NIL
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)(viii), if yes, please furnish the details of the same.	No
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.	NA
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	No
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?	No
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No
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	No
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 :—	None
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;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	

CREATION INFRA TECH

Dinesh Dubey
Proprietor



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:-	None
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	None
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	None
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	None
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	None
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: -	None
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	

CREATION INFRA TECH

Dinesh Dubey
Proprietor



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:—	None
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:—	None
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.	No
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.	NA
33.	Section-wise details of deductions, if any, admissible under	NIL

CREATION INFRATECH

Dinesh Dubey
Proprietor



	Chapter VIA or Chapter III (Section 10A, Section 10AA).	
34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No
(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 :	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	No 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA

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Dinesh Dubey
Proprietor



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	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 4

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.

Place: RANCHI
Date: 30/09/2019



FOR R R SHRIVASTAVA AND
ASSOCIATES
(Chartered Accountants)
Reg No. :010587C

Saket Kumar

SAKET KUMAR
Partner

Membership No 444971
AAOFR1826K

CREATION INFRATECH

Divek Dubey
Proprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2019-2020

PAN: AVBPD1549F

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		
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		
		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



CREATION INFRATECH
Divesh Dubey
Proprietor
Proprietor

UDIN: 22439270BEXTEB3358

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2019-2020

PAN: AVBPD1549F

Accounting Year: 2018-2019

BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
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		INVESTMENTS		
Less: Drawings	625,425.00	7,547,240.00	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		FDR	100,884.00	
Bank of India Vehicle Laon	17,753.00	4,625,241.00	Add: Deposited	325,000.00	
			Add: Interest	8,715.00	434,599.00
CURRENT LIABILITIES			TD		525,400.00
GST Payable		717,841.00	CURRENT, ASSETS, LOANS &		
Sundry Creditors for Goods & Expenses		238,042.00	ADVANCES		
Audit Fees Payable		25,000.00	Security Deposit B/f	3,339,271.00	
Provision for Income Tax		1,233,030.00	Add: Deducted during the Year	7,425,858.00	
				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)		
		14,386,394.00			14,386,394.00

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



UDIN: 22439270BEXTEB3358

CREATION INFRATECH
CREATION INFRATECH
Divesh Dubey
Proprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

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

SCHEDULE TO THE ACCOUNT AS ON 31.03.2019

Status: Proprietorship Firm

PAN: AVBPD1549F

Assessment Year: 2019-2020

Accounting Year: 2018-2019

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING BALANCE	PURCHASE		SALES	TOTAL	DEPRECIATION		W.D.V AS ON 31-03-2019
		UP TO 30-09-18	After 30-09-18			%	AMOUNT	
Furniture & Fittings	79,559.00	-	-	-	79,559.00	10%	7,956.00	71,603.00
Motor Cycle	62,825.00	-	-	-	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	-	-	-	348,309.00	15%	52,246.00	296,063.00
	597,858.00	-	-	-	597,858.00		85,701.00	512,157.00



CREATION INFRATECH
Divesh Dubey
Proprietor

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(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		
Address	H.NO.-256,, DUBEY MOHALLA, NEAR VEER KUNWAR SINGH CHOWK, JUGSALAI, JAMSHEDPUR, Jharkhand, 831006		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	332015750310321
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		2693178
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	2693180
	Net tax payable	4	645272
	Interest and Fee Payable	5	5000
	Total tax, interest and Fee payable	6	650272
	Taxes Paid	7	1645853
	(+)Tax Payable /(-)Refundable (6-7)	8	-1000580
Dividend Tax Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-03-2021 21:11:00 from IP address 59.98.20.55 and verified by

DIVESH DUBEY

having PAN AVBPD1549F on 31-03-2021 22:33:38 from IP address 59.98.20.55 using

Electronic Verification Code CVF8GDS2AI 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 : **2019-2020**
Assessment Year : **2020-2021**
Date of Audit Report : **31/03/2021**



R R SHRIVASTAVA AND ASSOCIATES
SAKET KUMAR
Chartered Accountants

CREATION INFRATECH
Divesh Dubey
Proprietor

FORM NO. 3CB

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

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

1. We have examined the balance sheet as on **31 March 2020**, and the profit and loss account for the period beginning from **01 April 2019** to ending on **31 March 2020**, attached herewith, of **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.
3. (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.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : RANCHI
Date : 31/03/2021

For **R R SHRIVASTAVA AND ASSOCIATES**
(Chartered Accountants)
Reg No. :010587C



Saket Kumar

SAKET KUMAR
(Partner)

Membership No. : 444971
Firm PAN : AAOFR1826K
UDIN : 22444971AIBUQW7242

CREATIONINFRA TECH

Divesh Dubey
Proprietor

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 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |
| 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB | NO |

PART - B

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, 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
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the	No

CREATIONINFRA TECH

Divesh Dubey
Proprietor



	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)	No
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	No
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, -	NIL
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;	NIL
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,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	

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Divesh Dubey
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19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 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
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)]	NIL
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;	NIL
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);	Yes
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;	NIL
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.	NIL
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:--	NIL
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;	

CREATION INFRATECH

Dinesh Dubey
Proprietor



26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	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. (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.)	No
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.	NIL
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.	No
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.	NA
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	No
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?	No
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No
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	No
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 :—	None
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;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	



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Proprietor

31.(a)(vi)	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 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:-	None
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	None
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	None
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	None
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	None
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: -	None
31.(c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31.(c)(ii)	amount of the repayment;	
31.(c)(iii)	maximum amounts outstanding in the account at any time	



CREATION INFRA TECH
Divesh Dubey
Proprietor

	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:—	None
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:—	None
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.	No
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.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL
34. (a)	Whether the assessee is required to deduct or collect tax as	No

CREATION INFRA TECH

Dinesh Dubey
Proprietor



	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 :	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	No 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable	NA

CREATION INFRA TECH

Dinesh Dubey
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. : 4

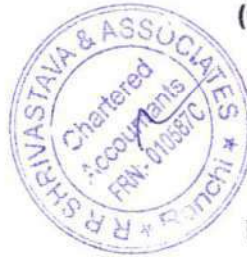
Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	8,17,23,683.00	14,85,17,167.00
2.	Gross profit/ turnover	8.25	6.50
3.	Net profit/ turnover	3.30	3.19
4.	Stock-in-trade/ turnover	0.91	1.06
5.	Material consumed/ finished goods produced	0.00	0.00

(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.

FOR R R SHRIVASTAVA AND ASSOCIATES
(Chartered Accountants)
Reg No. :010587C



Saket Kumar

SAKET KUMAR
Partner

Membership No 444971
AAOFR1826K

UDIN : 22444971AIBUQW7242

Place: RANCHI
Date: 31/03/2021

CREATION INFRATECH
Divesh Dubey
Proprietor

CREATION INFRATECH

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

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		47,170,910.00	By Work in Progress	745,457.00
To Labour Charges		21,019,331.00		
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		
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



CREATION INFRATECH

CREATION INFRATECH

Divesh Dubey Proprietor
Proprietor

Place : Ranchi

UDIN: 22444971AIBUQW7242

Date : 31-03-2021

CREATION INFRATECH

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		INVESTMENTS		
Less: Drawings	993,400.00	9,247,018.00	NSC	235,328.00	
			Add: Interest	34,518.00	269,846.00
SECURED LOAN			FDR	434,599.00	
UCO Bank CC A/c, 1028	2,619,925.00		Add: Interest	16,547.00	451,146.00
HDFC Bank Car Laon	861,473.00	3,481,398.00	TD		576,300.00
CURRENT LIABILITIES			CURRENT, ASSETS, LOANS & ADVANCES		
GST Payable		384,837.00	Security Deposit B/f	7,816,409.00	
Sundry Creditors for Goods & Expenses		182,815.00	Add: Deducted during the Year	4,086,184.00	
Audit Fees Payable		25,000.00		11,902,593.00	
Provision for Income Tax		645,272.00	Less: Refund	3,599,104.00	8,303,489.00
			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
			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)		
		13,966,340.00			13,966,340.00

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



CREATION INFRATECH

Proprietor

CREATION INFRATECH

Divesh Dubey
Proprietor

Place : Ranchi

UDIN: 22444971AIBUQW7242

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 Firm

PAN: AVBPD1549F

Assessment Year: 2020-2021

Accounting Year: 2019-2020

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING BALANCE	PURCHASE		SALES	TOTAL	DEPRECIATION		W.D.V AS ON 31-03-2020
		UP TO 30-09-19	After 30-09-19			%	AMOUNT	
Furniture & Fittings	71,603.00	-	-	-	71,603.00	10%	7,160.00	64,443.00
Motor Cycle	53,401.00	-	-	-	53,401.00	15%	8,010.00	45,391.00
Generator	91,090.00	-	-	-	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	-	-	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



CREATION INFRATECH
Divesh Dubey
Proprietor

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AVBPD1549F		
Name	DIVESH DUBEY		
Address	H.NO.-256, , DUBEY MOHALLA , NEAR VEER KUNWAR SINGH CHOWK , JUGSALAI , JAMSHEDPUR , 35-Jharkhand , 91-India , 831006		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	431853000260322

	Taxable Income and Tax details	Sl. No.	Amount
	Current Year business loss, if any	1	0
	Total Income		13,69,040
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2,32,140
	Interest and Fee Payable	5	5,000
	Total tax, interest and Fee payable	6	2,37,140
	Taxes Paid	7	7,96,824
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 5,59,680
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 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

CREATION INFRATECH
Divesh Dubey
Proprietor

FORM NO. 3CB

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

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

1. We have examined the balance sheet as on **31 March 2021**, and the profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**, attached herewith, of **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.
3. (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.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : RANCHI
Date : 26/03/2022

For **R R SHRIVASTAVA AND ASSOCIATES**
(Chartered Accountants)
Reg No. :010587C



Saket Kumar

SAKET KUMAR
(Partner)

Membership No. : 444971
Firm PAN : AAOFR1826K
UDIN : 22444971AIBUHO2945

CREATIONINFRA TECH

Divesh Dubey
Proprietor

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 | Shop No 7, Gangotri Complex,
Station Road, Jugsalai,
JAMSHEDPUR, JHARKHAND-
831006 |
| 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 | Yes
Annexure No - 1 |
| 5. Status | Individual |
| 6. Previous year | From 01/04/2020 To 31/03/2021 |
| 7. Assessment year | 2021-2022 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |
| 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD | NO |

PART - B

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. : 2
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. : 3
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.)	No

CREATIONINFRA TECH

Divesh Dubey
Proprietor



	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)	No
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	No
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, -	NIL
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;	NIL
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. : 4
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,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	

CREATION INFRA TECH

Divesh Dubey
Proprietor



19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 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
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)]	NIL
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;	NIL
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);	Yes
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;	NIL
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.	NIL
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:--	NIL
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;	

CREATION INFRA TECH

Divesh Dubey
Proprietor



26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	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. (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.)	No
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.	NIL
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.	No
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.	NA
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	No
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?	No
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No
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	No
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 :—	None
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;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	

CREATIONINFRA TECH

Dinesh Dubey
Proprietor



31.(a)(vi)	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 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:-	None
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	None
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	None
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	None
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	None
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: -	None
31.(c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31.(c)(ii)	amount of the repayment;	
31.(c)(iii)	maximum amounts outstanding in the account at any time	

CREATION INFRA TECH

Divesh Dubey
Proprietor



	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:—	None
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:—	None
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.	No
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.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL
34. (a)	Whether the assessee is required to deduct or collect tax as	No

CREATION INFRA TECH

Divesh Dubey
Proprietor



	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 :	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	No 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable	NA

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Divesh Dubey
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

SAKET KUMAR
Partner

Membership No 444971
AAOFR1826K

UDIN : 22444971AIBUHO2945

Place: RANCHI
Date: 26/03/2022

CREATION INFRATECH
Diveen Dubey
Proprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2021-2022

PAN: AVBPD1549F

Accounting Year: 2020-2021

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

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		
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		
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

CA Saket Kumar

(Partner)

M. No. 444971



CREATION INFRATECH

CREATION INFRATECH

Proprietor

Proprietor

UDIN: 22444971AIBUHO2945

Place : Ranchi

Date : 26-03-2022

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2021-2022

PAN: AVBPD1549F

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			TD		674,800.00
Sundry Creditors for Goods & Expenses		303,437.00			
Audit Fees Payable		24,000.00	CURRENT, ASSETS, LOANS &		
Provision for Income Tax		232,140.00	ADVANCES		
			Security Deposit B/f	8,303,489.00	
			Add: Deducted during the Year	1,992,066.00	
				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		
			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

Saket Kumar

CA Saket Kumar
(Partner)

M. No. 444971



CREATION INFRATECH

CREATION INFRATECH
Divesh Dubey
Proprietor

UDIN: 22444971AIBUHO2945

Place : Ranchi

Date : 26-03-2022

CREATION INFRATECH

Prop. DIVESH DUBEY

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

SCHEDULE TO THE ACCOUNT AS ON 31.03.2021

Status: Proprietorship Firm

PAN: AVBPD1549F

Assessment Year: 2021-2022

Accounting Year: 2020-2021

SCHEDULE - A - FIXED ASSETS

PARTICULARS	OPENING BALANCE	PURCHASE		SALES	TOTAL	DEPRECIATION		W.D.V AS ON 31-3-2021
		UP TO 30-09-20	After 30-09-20			%	AMOUNT	
Furniture & Fittings	64,443.00	-	-	-	64,443.00	10%	6,444.00	57,999.00
Motor Cycle	45,391.00	-	-	-	45,391.00	15%	6,809.00	38,582.00
Generator	77,426.00	-	-	-	77,426.00	15%	11,614.00	65,812.00
Tractor	251,654.00	-	-	-	251,654.00	15%	37,748.00	213,906.00
Maruti Ciaz car	967,385.00	-	-	-	967,385.00	15%	145,108.00	822,277.00
	1,406,299.00	-	-	-	1,406,299.00		207,723.00	1,198,576.00



CREATION INFRATECH
Divesh Dubey
Proprietor

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN	AVBPD1549F		
Name	Divesh Dubey		
Address	H.NO.-256, , DUBEY MOHALLA , NEAR VEER KUNWAR SINGH CHOWK , JUGSALAI , JAMSHEDPUR , 35-Jharkhand , 91-India , 831006		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	435568261190822

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		12,42,356
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,92,615
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	1,92,615
	Taxes Paid	7	8,08,407
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 6,15,790
Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

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



AVBPD1549F034355682611908222BED62AED713E007975EE63D8E9AF0811064FAA6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

1. **We** have examined the **balance sheet** as 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

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

Dubey Mohalla, Jugsali Jamshedpur, Near Veer, Kunwar Singh Chowk, Post - Jugsali Jharkhand and **0** 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 44AB-15 annexed herewith in Form No. 3CD.



Acknowledgement Number:435301630190822

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:

Sl. 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	444971		
FRN (Firm Registration Number)	010587C		
Address	Chitransh Enclave, Bargain Road, Bariatu, Ranchi, 35- Jharkhand, 91-India, Pincode - 834009		
Date of signing Tax Audit Report	18-Aug-2022	सत्यमेव जयते	
Place	49.37.68.75	कोष मूलो दण्डः	
Date	18-Aug-2022		

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**

1. Name of the Assessee	Divesh Dubey
2. Address of the Assessee	H.NO.-256, NEAR VEER KUNWAR SINGH CHOWK , JUGSALAI DUBEY MOHALLA , , , , 35- Jharkhand , 91-India , Pincode - 831006
3. Permanent Account Number (PAN)	AVBPD1549F
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 35- Jharkhand	20AVBPD1549F1ZC
5. Status		Individual
6. Previous year		01-Apr-2021 to 31-Mar-2022
7. Assessment year		2022-23

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

Sl. 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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No
Section under which option exercised	

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?	
---	--

Sl. No.	Name	Profit Sharing Ratio (%)



(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 ?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records 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).

Sl. No.	Sector	Sub Sector	Code
1		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

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Yes

Sl.No.	Books prescribed
1	SalesRegister,PurchaseRegister,Bank Book,Cash Book,Journal Etc

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	SalesRegister,Purchase Register,Bank Book,Cash Book,Journal Etc	Dubey Mohalla, Jugsali, Near Veer Singh Chowk	Post - Jugsali	Jamshedpur	831006	91-India	35- Jharkhand



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

Same as 11(b) above

Sl. No.	Books examined
1	SalesRegister,PurchaseRegister,Bank Book,Cash Book,Journal Etc

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**

Sl. 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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As Per Notes on Accounts



2	ICDS III-Construction Contracts	As Per Notes on Accounts
3	ICDS IV-Revenue Recognition	As Per Notes on Accounts
4	ICDS V-Tangible Fixed Assets	As Per Notes on Accounts
5	ICDS VII-Governments Grants	As Per Notes on Accounts
6	ICDS IX Borrowing Costs	As Per Notes on Accounts
7	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	As Per Notes on Accounts

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**

Sl. 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

Sl. 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 (d)
	No records added			

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;



Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country			
1							₹ 0	₹ 0	

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:-



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Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	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)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	1	₹ 11,26,599	₹ 0	₹ 0	₹ 11,26,599	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0
2	Furnitures & Fittings @ 10%	11	₹ 2,15,400	₹ 0	₹ 0	₹ 2,15,400	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0
3	Plant and Machinery @ 40%	3	₹ 1,13,700	₹ 0	₹ 0	₹ 1,13,700	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also 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

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)]

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Nature of fund	Sum received from employees	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, Being in the nature of capital, personal, advertisement expenditure etc.



Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);



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i. as payment to non-resident referred to in sub-clause (i)

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

Sl. 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
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

Sl. 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 deducted
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 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
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.

Sl. 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 deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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



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

Sl. 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
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. 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 levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount 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
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			



(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

Sl. 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						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. 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						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0



22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. 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 added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0



b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. 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 through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	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 which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	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 Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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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 clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:



Sl. 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, otherwise than through an account payee cheque. [Section 69D]	No
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Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.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
--	-----------

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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 ?	No
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b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?	No
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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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	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 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:-

Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
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 or 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

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

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



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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:-

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

Sl. No.	Name of the payer	Address of the 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 otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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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:-

Sl. No.	Name of the payer	Address of the 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
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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

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

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 in explanation to section 73. **Not Applicable**

Please furnish the details of the same. **₹ 0**

33. 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.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	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) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	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) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

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

Please furnish:

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



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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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 section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		



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:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	40087872			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.



Sl. 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

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	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 sub-section (2) of section 286 ?

b. Please furnish the following details:

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: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details



Name	SAKET KUMAR
Membership Number	444971
FRN (Firm Registration Number)	010587C
Address	Chitransh Enclave, Bargain Road , Bariatu, Ranchi , 35- Jharkhand, 91-India, Pincode - 834009
Place	49.37.68.75
Date	18-Aug-2022



Signature of Br

Additions Details (From Point No.18)

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

Deductions Details (From Point No.18)



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. 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				
Description of the Block of Assets/Class of Assets	Sl. 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				

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 INFRA TECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2022-2023

PAN: AVBPD1549F

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		INVESTMENTS		
Less: Drawings	1,039,420.00	9,994,294.00	FDR in SBI	758,094.00	
			Add: Interest	66,393.00	824,487.00
SECURED LOAN			TD		674,800.00
UCO Bank CC A/c, 1028	1,945,826.00	2,453,187.00			
HDFC Bank Car Loan	507,361.00				
CURRENT LIABILITIES			CURRENT, ASSETS, LOANS & ADVANCES		
Sundry Creditors for Goods & Expenses		441,447.00	Security Deposit B/f	7,620,683.00	
Audit Fees Payable		30,000.00	Add: Deducted during the Year	2,004,394.00	
Provision for Income Tax		192,615.00		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)		
		13,111,543.00			13,111,543.00

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 INFRA TECH

CREATION INFRA TECH
Proprietor
Divesh Dubey
Proprietor

CREATION INFRATECH

Prop. DIVESH DUBEY

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

Status: Proprietorship Firm

Assessment Year: 2022-2023

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		22,777,929.00	By Work in Progress	-
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



CREATION INFRATECH

CREATION INFRATECH

Proprietor

Proprietor

UDIN: 23444971BGVSKD7683

Place : Ranchi

Date : 18-Aug-2022

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 Firm

PAN: AVBPD1549F

Assessment Year: 2022-2023


Accounting Year: 2021-2022

SCHEDULE - A - FIXED ASSETS

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



CREATION INFRATECH
Divesh Dubey
Proprietor

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA), 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)			
PAN	AVBPD1549F		
Name	DIVESH DUBEY		
Address	H No-256 , Dubey Mohalla, Jugsalai , East Singhbhum , 35-Jharkhand, 91-INDIA, 831006		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	421460171191023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	15,08,230
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	15,08,230
	Net tax payable	5	2,75,568
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	2,75,568
	Taxes Paid	8	19,29,489
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 16,53,920
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
This return has been digitally signed by <u>DIVESH DUBEY</u> in the capacity of <u>Self</u> having PAN <u>AVBPD1549F</u> from IP address <u>49.37.73.141</u> on <u>19-Oct-2023 08:46:55</u> DSC Sl.No & Issuer <u>6713846</u> & <u>66460405268248CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt</u> <u>Ltd.,C=IN</u>			
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

1. 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

2. 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.
5. 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:

Sl. 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	469811
FRN(Firm Registration Number)	034846C
Address	7, Basti Tola, Bhavanathpur, Jharkhand, 91-India, Pincode - 822112



Aman Kr. Singh

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, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	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

Sl. 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

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

Sl. 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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records 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).

Sl. 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

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Sl. 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.)

Sl. 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.

Sl. 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



Sl. 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 ?

Sl. 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:

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per notes on Accounts Attached herewith.
1	ICDS II - Valuation of Inventories	As per notes on Accounts Attached herewith.
1	ICDS III - Construction Contracts	As per notes on Accounts Attached herewith.
1	ICDS IV - Revenue Recognition	As per notes on Accounts Attached herewith.
1	ICDS V - Tangible Fixed Assets	As per notes on Accounts Attached herewith.
1	ICDS VII - Governments Grants	As per notes on Accounts Attached herewith.
1	ICDS IX - Borrowing Costs	As per notes on Accounts Attached herewith.
1	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

Sl. 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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition	Amount at which the asset is converted into stock-in trade (d)
No records added				



16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
	No records added	

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (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)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @	15	₹9,69,490	₹0	₹0	₹9,69,490	₹25,97,789	₹25,97,789	₹6,98,935	₹0	₹2,40,637	₹26,32,927



15%													
2	WDV	Furnitures & Fittings @ 10%	10	₹52,199	₹0	₹0	₹52,199	₹0	₹0	₹0	₹0	₹5,220	₹ 46,979

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also 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			

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)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	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, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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



Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

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

Sl. 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
No records added												

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

Sl. 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 deducted
No records added													

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 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
No records added												

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.

Sl. 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 deducted	Amount deposited out of "Amount of tax deducted"
No records added														

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

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



Sl. 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
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. 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 levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	₹ 0

Sl. No.	Date of payment	Amount 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
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

Sl. 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						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. 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						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹ 0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount



No records added

(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;

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. 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 added			

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was



a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. 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 through the profit and loss account ? No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	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 which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	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 Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viiib) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						



A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. 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 clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. 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, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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 previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	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 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:-

Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
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 or 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

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

Sl. No.	Name of 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 of transaction	Amount of payment	Date of payment
No records added							



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	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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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:-

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

Sl. No.	Name of the payer	Address of the 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 otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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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:-

Sl. No.	Name of the payer	Address of the 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
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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

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

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.



₹ 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 in explanation to section 73.

Not Applicable

If yes, please furnish the details of the same.

₹ 0

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

Yes

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.
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, please furnish ?

No

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
No records added										

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
No records added						

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

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				



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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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 section 2 ?

No

Please furnish the following details:-

Sl. 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:

Sl. 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.

Sl. 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

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ 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 sub-section (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.

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

Accountant Details



Accountant Details

Name	Aman Kumar Singh
Membership Number	469811
FRN(Firm Registration Number)	034846C
Address	No. 107 , Basti Tola , Bhavanathpur , 35-Jharkhand , 91-India , Pincode - 822112
Place	49.37.74.14
Date	30-Sep-2023



Aman Kr. Singh
469811
034846C

Additions Details (From Point No.18)

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

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. 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	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. 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	Sl. 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

Acknowledgement Number:362618150300923

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		<i>(As per Sch 'A' Attached)</i>		
Adjustment in Capital Account	-		Non Current Deposits & Advances		
Profit During Year	15,55,645.00		Short Term Investments & Imprest		80,35,450.00
Addition During year	96,520.00				
	<u>2,23,82,682.29</u>		Current Assets		
Less: Drawings During Year	5,13,600.00	2,18,69,082.00	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	-	1,34,94,472.00
			Cash, Bank & Other Liquid Assets		
Current Liabilities & Provisions			Axis Bank		
Sundry Creditors for Goods & Expenses	34,34,141.00		A/c No.918010016884080	5,09,190.00	
Provision for Audit Fees	18,000.00		ICICI Bank		
Goods & Services Tax Payable	6,25,148.00		A/c No.257401000799	1,057.00	
Other Current Liabilities	2,37,704.00	43,14,993.00	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

CREATIONINFRA
Divesh Dubey
(Proprietor)

As per Audit of our Even Date

For Singh Aman & Company

Chartered Accountants

FRN: 034846C

Aman Kr. Singh

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 & Raw Materials	-	To Civil Construction Works:	9,64,74,462.00
To Purchases of Raw Material	6,86,70,861.00	To Closing Work in Progress & 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

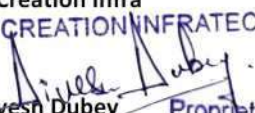
To Site Supervision Charges	9,60,000.00	By Gross Profit	69,25,245.00
To Salary to Admin Employees	6,36,000.00		
To Office Rent	2,40,000.00		
To Electricity & Fuel for Machineries Exp	2,34,792.00		
To Tours, Travel & Conveyances	2,22,720.00		
To Bank Charges	8,957.00		
To Bank Interest on Business & Car 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
CREATION INFRATECH

Divesh Dubey Proprietor
(Proprietor)

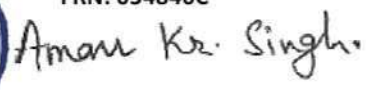


As per Audit of our Even Date

For Singh Aman & Company

Chartered Accountants

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		SALES	TOTAL	DEPRECIATION		W.D.V AS ON 31-03-2023
		UP TO 30-09-22	After 30-09-22			%	AMOUNT	
Furniture & Fixtures	52,199.00	-	-	-	52,199.00	10%	5,220.00	46,979.00
Motor Cycle	32,795.00	-	-	-	32,795.00	15%	4,919.00	27,876.00
Generator	55,940.00	-	-	-	55,940.00	15%	8,391.00	47,549.00
Tractor	1,81,820.00	-	-	-	1,81,820.00	15%	27,273.00	1,54,547.00
Maruti Ciaz Car	6,98,935.00	-	-	6,98,935.00	-	15%	-	-
Office Equipments	-	62,645.00	-	-	62,645.00	15%	9,397.00	53,248.00
Toyota Innova	-	25,35,144.00	-	-	25,35,144.00	15%	1,90,136.00	23,45,008.00
	10,21,689.00	25,97,789.00	-	6,98,935.00	29,20,543.00		2,45,336.00	26,75,207.00



CREATION INFRATECH
Divesh Dubey
Proprietor