

**TAX
AUDIT
REPORT**

March 31

2020

M/s Shiv Shankar Udyog
&
M/s Shree Krishna Constructions

Prop: Mr. Manoj Kumar

CA D N Dokania & Associates
Chartered Accountants
Shanti Bhawan, Bank More, Dhanbad
Jharkhand - 826001

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	AHJPK1458N		
Name	MANOJ KUMAR		
Address	NUTANDIH, JAGJIWAN NAGAR, DHANBAD, DHANBAD, JHARKHAND, 826005		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	659848201191020

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		1191730
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1191730
	Net tax payable	4	176820
	Interest and Fee Payable	5	19781
	Total tax, interest and Fee payable	6	196601
	Taxes Paid	7	196600
	(+)Tax Payable /(-)Refundable (6-7)	8	0
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
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 19-10-2020 16:12:41 from IP address 49.37.87.78 and verified by

MANOJ KUMAR

having PAN AHJPK1458N on 19-10-2020 16:12:41 from IP address 49.37.87.78 using

Digital Signature Certificate (DSC).

DSC details: 16423573CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	MANOJ KUMAR	PAN	AHJPK1458N
Form No	3CB	Assessment Year	2020-21
Receipt Acknowledgement Number	661208181201020	Date of e-Filing	20/10/2020

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

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

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FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of SHREE KRISHNA CONSTRUCTION & SHIV SHANKAR UDYOG (PROP MANOJ KUMAR) SHOP NO. 11, SHREE KRISHNA PALACE, SUBHASH NAGAR, SARAIDHELA, DHANBAD, JHARKHAND, 828127 AHJPK1458N.

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 11, SHREE KRISHNA PALACE, SUBHASH NAGAR, SARAIDHEKA, DHANBAD. and 0 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 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 knowledge and belief, were necessary for the 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, 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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	PROPER STOCK RECORDS HAS NOT BE MAINTAINED BY THE ASSESSEE
2	Others.	CONFIRMATION OF DEBTORS AND CREDITORS ARE NOT PRODUCED BEFORE US FOR VERIFICATION
3	Others.	THE PROPRIETOR HAS OBTAINED 02 GST NUMBERS

Place DHANBAD
Date 19/10/2020

Name MANTOSH KUMAR SINGH
Membership Number 429420
FRN (Firm Registration Number) 050042C
Address SHANTI BHAWAN, BANK MORE, DHANBAD, JHARKHAND, 826001

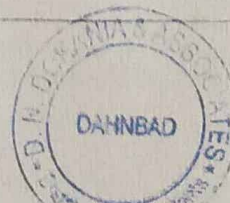


FORM NO. 3CD

[See rule 6C(2)]

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

1	Name of the assessee	SHREE KRISHNA CONSTRUCTION & SHIV SHANKAR UDYOG (PROP MANOJ KUMAR)				
2	Address	SHOP NO. 11, SHREE KRISHNA PALACE, SUBHASH NAGAR, SARAIHOLA, DHANBAD, JHARKHAND, 828137				
3	Permanent Account Number (PAN)	AIIJPK1458N				
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				
5	Sl No.	Type	Registration Number			
	1	Goods and Services Tax JHARKHAND	20AIIJPK1458N1Z9			
	2	Goods and Services Tax JHARKHAND	20AIIJPK1458N2Z8			
5	Status	Individual				
6	Previous year from	01/04/2019 to 31/03/2020				
7	Assessment Year	2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
8	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				
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?					
9	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.				
10 a	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
	Remarks					
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
10 b	Sector	Sub Sector	Code			
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027			
	CONSTRUCTION	Building completion	06004			
10 b	If there is any change in the nature of business or profession, the particulars of such change				No	
11 a	Business	Sector	SubSector	Code		
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes	
11 b	Books prescribed					
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, ETC					
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.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
11 c	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, ETC	SHREE KRISHNA PALACE, SUBHASH NAGAR	SARAIHOLA	DHANBAD	JHARKHAND	826001
	List of books of account and nature of relevant documents examined. Same as 11(b) above					
12	Books Examined					
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No	
13 a	Section				Amount	
	Nil					
13 a	Method of accounting employed in the previous year			Mercantile system		



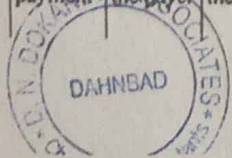
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
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.										
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)							
	Total										
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.			AT COST							
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:										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28			Amount							
	Description										
	Nil										
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, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount							
	Description										
16 c	Escalation claims accepted during the previous year.			Amount							
	Description										
	Nil										
16 d	Any other item of income			Amount							
	Description										
	Nil										
16 e	Capital receipt, if any			Amount							
	Description										
	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:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
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:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Purchase Value (1)	MOD- VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Furnitures & Fittings @ 10%	10%	370380	0	0	0	0	0	0	37038	333342
	Building @ 40%	40%	73840	0	0	0	0	0	0	29536	44304
	Plant & Machinery @ 15%	15%	300140	0	0	0	0	0	0	45021	255119
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :										
	S.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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							



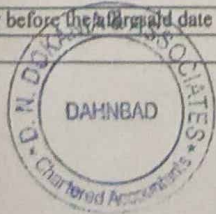
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Nil

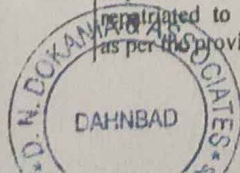
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
	Description									Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	Nature of fund				Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
	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										
	Capital expenditure										
	Particulars									Amount in Rs.	
	Personal expenditure										
	Particulars									Amount in Rs.	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars									Amount in Rs.	
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars									Amount in Rs.	
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars									Amount in Rs.	
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars									Amount in Rs.	
	Expenditure by way of any other penalty or fine, not covered above										
	Particulars									Amount in Rs.	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	Particulars									Amount in Rs.	
(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:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(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.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
	(iii) as payment referred to in sub-clause (ib)										
	(A) Details of payment on which levy is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(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.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI)



				payee, if available					deposited, if any
(iv) fringe benefit tax under sub-clause (ic)									
(v) wealth tax under sub-clause (iia)									
(vi) royalty, license fee, service fee etc. under sub-clause (iib).									
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).									
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(viii) payment to PF /other fund etc. under sub-clause (iv)									
(ix) tax paid by employer for perquisites under sub-clause (v)									
(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;									
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks			
(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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available				
(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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available				
(e) Provision for payment of gratuity not allowable under section 40A(7)									
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(g) Particulars of any liability of a contingent nature									
	Nature Of Liability				Amount in Rs.				
(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									
	Nature Of Liability				Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)									
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									
23 Particulars of any payment made to persons specified under section 40A(2)(b).									
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount of Payment Made				
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.									
	Section	Description	Amount						
Nil									
25 Any amount of profit chargeable to tax under section 41 and computation thereof.									
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any				
Nil									
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-									
26 (i)(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-									
26 (i)(A)(a) Paid during the previous year									
	Section	Nature of liability	Amount						
Nil									
26 (i)(A)(b) Not paid during the previous year									
	Section	Nature of liability	Amount						
Nil									
26 (i)(B) was incurred in the previous year and was									
26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)									
	Section	Nature of liability	Amount						
Nil									
26 (i)(B)(b) not paid on or before the due date									
	Section	Nature of liability	Amount						



Nil												
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)												
No												
27 a Amount of Central Value Added Tax Credits/ 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 and Loss/Accounts												
Opening Balance												
Credit Availed												
Credit Utilized												
Closing/Outstanding Balance												
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
Type												
Particulars												
Amount												
Prior period to which it relates (Year in yyyy-yy format)												
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)												
Name of the person from which shares received												
PAN of the person, if available												
Name of the company from which shares received												
CIN of the company												
No. of Shares Received												
Amount of consideration paid												
Fair Market value of the shares												
Nil												
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same												
Name of the person from whom consideration received for issue of shares												
PAN of the person, if available												
No. of Shares												
Amount of consideration received												
Fair Market value of the shares												
Nil												
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? (b) If yes, please furnish the following details:												
No												
Sl No.												
Nature of Income												
Amount												
Nil												
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? (Yes/No) (b) If yes, please furnish the following details:												
No												
Sl No.												
Nature of Income												
Amount												
Nil												
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												
No												
Name of the person from whom amount borrowed or repaid on hundi												
PAN of the person, if available												
Address Line 1												
Address Line 2												
City or Town or District												
State												
Pincode												
Amount borrowed												
Date of Borrowing												
Amount due including interest												
Amount repaid												
Date of Repayment												
Nil												
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) If yes, 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 of money available with the associated enterprise is required to be repatriated to India as per the provisions												
If yes, whether the excess money has been repatriated within the prescribed time.												
If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time												
Expected date of repatriation of money												



of sub-section (2) of section 92CE.

Nil

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

(b) If yes, please furnish the following details

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

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, 2021) No

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

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 :-

S.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 the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared 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.
Nil								

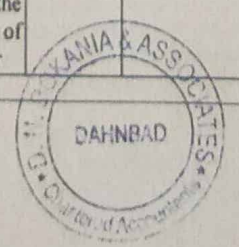
31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the 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	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.
Nil						

(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.)

31 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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						



31 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 :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
Nil						

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

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(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)

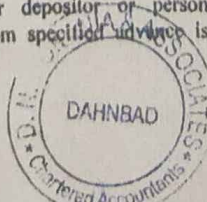
31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the 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.
Nil							

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:—

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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
Nil				

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:—

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank
<div style="text-align: center;">  </div>				

draft or use of electronic clearing system through a bank account during the previous year

Note: (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 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 extent available						
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
	Nil						

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. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73
If yes, please furnish the details of speculation loss if any incurred during the previous year

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

S.No	Section	Amount
Nil		

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**

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

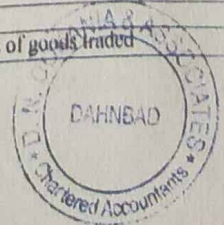
34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

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

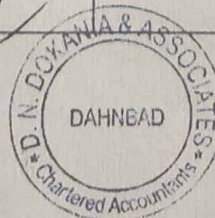
34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

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



S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35 bA	Raw materials :									
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
Nil										
35 bB	Finished products :									
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
Nil										
35 bC	By products :									
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment				
Nil										
A(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. If yes, please furnish the following details:-								No	
	Sl No.	Amount received (in Rs.)			Date of receipt					
Nil										
37	Whether any cost audit was carried out							Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38	Whether any audit was conducted under the Central Excise Act, 1944							Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Sl No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee		17478160				0			
b	Gross profit / Turnover	2945853	17478160	16.85%			%			
c	Net profit / Turnover	1436990	17478160	8.22%			%			



d	Stock-in-Trade Turnover	415120	17478160	2.38%			%
e	Material consumed/ Finished goods produced			%			%

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

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

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
Nil					

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

SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil						

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

SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil				

A(c) If Not due, 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, 2021)

SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities 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	Expenditure relating to entities not registered under GST
Nil						

Place **DHANBAD**
Date **19/10/2020**

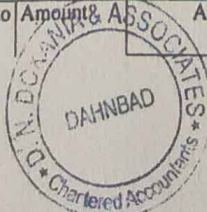
Name **MANTOSH KUMAR SINGH**
Membership Number **429420**
FRN (Firm Registration Number) **050042C**
Address **SHANTI BHAWAN, BANK MORE, DHANBAD, JHARKHAND, 826001.**

Form Filing Details

Revision/Original Original

Addition Details (From Point No. 18)

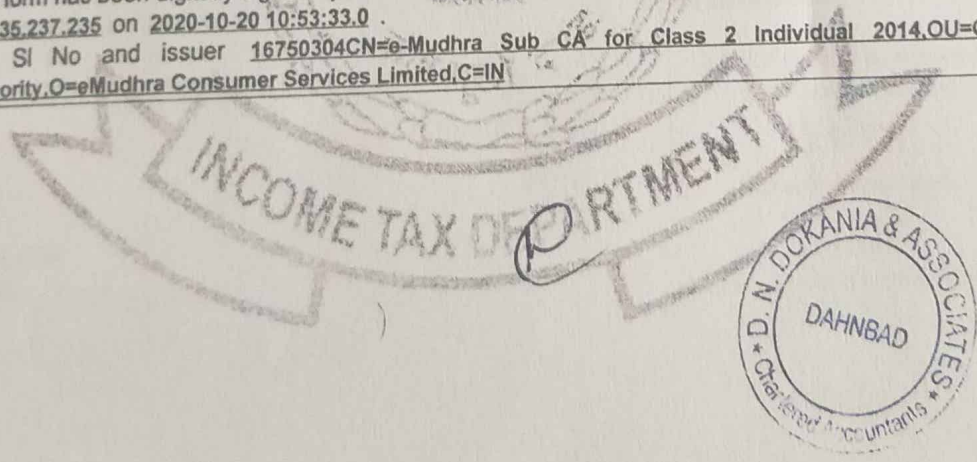
Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of	Total Amount



	MODVAT	Exchange Rate Change	Subsidy Grant
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Building @ 40%			0
Total of Building @ 40%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Building @ 40%			0
Total of Building @ 40%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0

This form has been digitally signed by **MANTOSH KUMAR SINGH** having PAN **DZWPS9329L** from IP Address **157.35.237.235** on **2020-10-20 10:53:33.0**.
 Dsc SI No and issuer **16750304CN=e-Mudhra Sub CA for Class 2 Individual 2014.OU=Certifying Authority.O=eMudhra Consumer Services Limited.C=IN**



SHREE KRISHNA CONSTRUCTIONS
PROP: MANOJ KUMAR
SHOP NO. 11, SHREE KRISHNA PALACE, SUBHASH NAGAR, SARAI DHELA, DHANBAD

BALANCE SHEET AS ON 31ST MARCH 2020

Capital & Liabilities	AMOUNT(Rs)	Assets	AMOUNT(Rs)
CAPITAL A/C		FIXED ASSETS	
Opening Bal B/F	12,61,084.00	Furniture & Fixtures B/F	2,35,140.00
		(-) Depreciation	23,514.00
			<u>2,11,626.00</u>
Add: Income during the Year		Computers & Peripherals B/F	38,630.00
- Profit as per P/L A/c	8,73,449.40	(-) Depreciation	15,452.00
	<u>21,34,533.40</u>		<u>23,178.00</u>
Less: Drawing		CURRENT ASSETS, LOANS & ADVANCES	
Personal Expenses	1,25,000.00	Work in Progress	
	<u>20,09,533.40</u>	Shree Krishna Palace	47,45,178.64
CURRENT LIABILITIES & PROVISIONS		Sundry Debtors	12,95,640.00
Advance from Customers (As per Sch 1)	45,00,000.00		
Sundry Creditors	3,12,450.00	CASH & BANK BALANCE	
		BOI A/c No. 00080	2,80,701.00
Provisions		SBI A/c No. 34727	24,292.76
Provision for Audit Fees	10,000.00	Cash in Hand	2,76,367.00
Salary Payable	25,000.00		<u>5,81,360.76</u>
	<u>35,000.00</u>		
	<u><u>68,56,983.40</u></u>		<u><u>68,56,983.40</u></u>

Notes to Account as per Sch "2" attached

As per Our Reports of Even Date Attached

For D.N.Dokania & Associates
Chartered Accountant

Mantosh

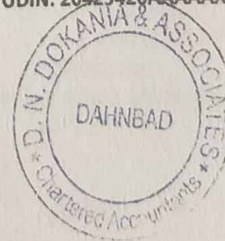
Mantosh Kumar Singh

M No. 429420

FRN 050042C

UDIN: 20429420AAAAAX1034

Date : 19th Oct 2020
Place : Dhanbad



SHREE KRISHNA CONSTRUCTIONS
PROP: MANOJ KUMAR
SHOP NO. 11, SHREE KRISHNA PALACE, SUBHASH NAGAR, SARAIHELIA, DHANBAD

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	AMOUNT(Rs)	Particulars	AMOUNT(Rs)
To Cost of Goods Consumed	69,35,140.00	By Sale	89,54,000.00
By Gross Profit c/d	20,18,860.00		
	<u>89,54,000.00</u>		<u>89,54,000.00</u>
To Expenses		By Gross Profit B/d	20,18,860.00
- Travelling & Conveyance	1,65,784.00		
- Freight	45,748.00		
- Salary & Wages	1,08,000.00		
- Postage & Telegram	4,217.00		
- Audit Fees	10,000.00		
- Accounting Charges	60,000.00		
- Labour Charges	3,89,547.00		
- Rent	36,000.00		
- Bank Charges	5,704.60		
- Power & Fuel	18,970.00		
- Stationery & Printing	10,780.00		
- Mobile Expenses	6,313.00		
- Repair & Maintenance	1,96,814.00		
- Depreciation	38,966.00		
- General Expenses	48,567.00		
To Net Profit tfd to Capital	8,73,449.40		
	<u>20,18,860.00</u>		<u>20,18,860.00</u>

Notes to Account as per Sch "2" attached

As per Our Reports of Even Date Attached

For D.N.Dokania & Associates
Chartered Accountant

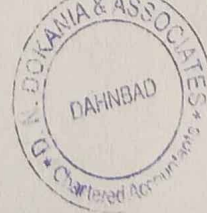
M Singh

Mantosh Kumar Singh

M No. 429420

FRN 050042C

UDIN: 20429420AAAAAX1034



Date : 19th Oct 2020
Place: Dhanbad

SHIV SHANKAR UDYOG
PROP: MANOJ KUMAR
GOVINDPUR, KHILKENLI, GOVINDPUR, DHANBAD, JHARKHAND - 828109

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	AMOUNT(Rs)	Particulars	AMOUNT(Rs)
To Opening Stock	3,35,140.00	By Sale	85,24,160.00
To Purchases	76,77,147.00	By Closing Stock	4,15,120.00
By Gross Profit c/d	9,26,993.00		89,39,280.00
	<u>89,39,280.00</u>	By Gross Profit B/d	<u>9,26,993.00</u>
To Expenses			
- Bank Interest	59,905.00		
- Bank Charges	8,040.58		
- Insurance Expenses	3,250.00		
- Travelling & Conveyance	5,650.00		
- Salary & Wages	1,50,000.00		
- Audit Fees	10,000.00		
- Postage & Telegram	3,210.00		
- Labour Charges	25,890.00		
- Power & Fuel	35,140.00		
- Stationery & Printing	5,217.00		
- Mobile Expenses	1,850.00		
- Repair & Maintenance	9,780.00		
- Depreciation	72,629.00		
- General Expenses	6,554.00	3,97,115.58	
To Net Profit tfd to Capital	5,29,877.42		
	<u>9,26,993.00</u>		<u>9,26,993.00</u>

Notes to Account as per Sch "2" attached

Date : 19th Oct 2020
Place: Dhanbad

As per Our Reports of Even Date Attached

For D.N.Dokania & Associates
Chartered Accountant

Mantosh Kumar Singh

Mantosh Kumar Singh

M No. 429420

FRN 050042C

UDIN: 20429420AAAAAX1034



03,22,140.00	3,22,140.00	BY Sale	4,15,120.00
89,54,000.00	89,39,280.00		1,78,93,280.00
20,18,860.00	9,26,993.00		29,45,853.00

To Purchases	3,22,140.00	BY Sale	4,15,120.00
To Cost of Goods Sold	69,35,140.00	76,77,147.00	By Closing Stock
By Gross Profit c/d	20,18,860.00	9,26,993.00	69,35,140.00
	89,54,000.00	89,39,280.00	1,78,93,280.00

To Expenses	89,54,000.00	89,39,280.00	1,78,93,280.00	By Gross Profit B/d
- Bank Interest		59,905.00	59,905.00	
- Bank Charges	5,704.60	8,040.58	13,745.18	
- Insurance Expenses		3,250.00	3,250.00	
- Travelling & Conveyance	1,65,784.00	5,650.00	1,71,434.00	
- Salary & Wages	1,08,000.00	1,50,000.00	2,58,000.00	
- Audit Fees	10,000.00	10,000.00	20,000.00	
- Postage & Telegram	4,217.00	3,210.00	7,427.00	
- Freight	45,748.00	-	45,748.00	
- Rent	36,000.00	-	36,000.00	
- Accounting Charges	60,000.00	-	60,000.00	
- Labour Charges	3,89,547.00	25,890.00	4,15,437.00	
- Power & Fuel	18,970.00	35,140.00	54,110.00	
- Stationery & Printing	10,780.00	5,217.00	15,997.00	
- Mobile Expenses	6,313.00	1,850.00	8,163.00	
- Repair & Maintenance	1,96,814.00	9,780.00	2,06,594.00	
- Depreciation	38,966.00	38,966.00	77,932.00	
- General Expenses	48,567.00	6,554.00	55,121.00	
To Net Profit t/d to Capital	8,73,449.40	5,63,540.42	14,36,989.82	
	20,18,860.00	9,26,993.00	29,45,853.00	

20,18,860.00 9,26,993.00 29,45,853.00
As per Our Reports of Even Date Attached

For D.N.Dokania & Associates
Chartered Accountant

M. Singh

Mantosh Kumar Singh
M No. 439430
FRN 050043C
UDINI: 30439430AAAAAA1034



Date : 19th Oct 2020
Place: Dhanbad

Notes to Account as per Sch "2" attached

**SHREE KRISHNA CONSTRUCTION & SHIV SHANKAR UDYOG
PROP: MANOJ KUMAR**

SCHEDULES ATTACHED TO BALANCE SHEET AND PROFIT & LOSS ACCOUNT

SCHEDULE - 2

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A SIGNIFICANT ACCOUNTING POLICIES

1 Basis of Accounting

- i) The Financial Statements are prepared under historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP) on accrual basis. GAAP comprises mandatory accounting standard issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a
- ii) The Firms follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- iii) Management evaluates all recently used or revised accounting standards on an

2 Use of Estimates

The preparation of the Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets & liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates includes future obligation with respect to employees benefits, income taxes, useful lives of fixed assets etc. Difference between the actual results and estimates are

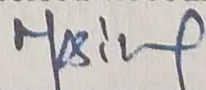
3 Taxation

Provision for current tax is made on the basis of relevant provision of the Income Tax Act, 1961 that have enacted or substantively enacted as of the Balance Sheet date.

B NOTES ON ACCOUNTS

- 1 Figures have been regrouped and/or rearranged wherever considered necessary.
- 2 Balance payables/Receivables are subject to confirmation from the proprietor of the firm.
- 3 The accounts of certain Sundry Creditors, Advances and Lenders are subject to confirmation/reconciliations and adjustments, if any. The Management does not expect any material difference affecting the current year's financial statements.
- 4 In the opinion of the Proprietor, Current Assets, Loans & Advances have a value on realisation in the ordinary course of business, equal to the amount at which they are stated.
- 5 All the assets and liabilities stated in the Balance Sheet are as certified by the proprietor.
- 6 Proper Stock records has not been maintained by the Assessee.

**For D N Dokania & Associates
Chartered Accountants**


**CA Mantosh Kumar Singh
Partner**

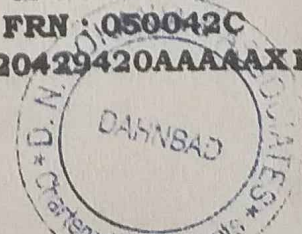
M No. 429420

FRN : 050042C

UDIN : 20429420AAAAAX1034

Date: 19.10.2020

Place: Dhanbad



Name : Manoj Kumar
 Father's Name : Sri Jagdish Singh
 Date of Birth :
 Mobile No :
 E Mail :
 Address : Shree Krishna Palace
 Subhash Nagar, Saraidhela
 Dhanbad
 Jharkhand - 828127

PAN : AHYPK1458H
 ASST YEAR : 2020-21
 FIN YEAR : 2019-20
 WARD :
 RANGE :

CALCULATION OF TAXABLE INCOME

	Amount (₹)
A. Income from Business & Profession	
- Profit from Shree Krishna Constructions	8,73,449.40
- Profit from Shiv Shankar Udyog	5,29,877.42
	14,03,326.82
B. Income from House Property	
Property 1: (Self Occupied)	
Gross Rent	
(-) Interest on Borrowed Capital	83,833.04
	(83,833.04)
Property 2: (Self Occupied)	
Gross Rent	-
(-) Interest on Borrowed Capital	76,782.00
	(76,782.00)
C. Income from Other Sources	
Saving Bank Interest	426.00
Other Interest	98,145.00
Interest on Gold Bond	870.00
	99,441.00
D. Gross Total Income (A+B+C)	13,42,152.78
D. Less: Deduction under Chapter VIA	
- U/s 80C	1,50,000.00
- U/s 80TTA	426.00
	1,50,426.00
E. Net Taxable Income (C-D)	11,91,726.78
(+) Agricultural Income	-
	11,91,726.78

Rounded off u/s 288

CALCULATION OF TAX LIABILITY

Tax at Normal Rate	1,70,018.03
Less: Rebate against Agricultural Income	1,70,018.03
	6,801.00
Add: Ed. Cess @ 4%	1,76,819.03
Gross Tax Liability	12,600.00
Less: TDS	1,64,219.03
Less: Advance Tax	1,64,219.03
Add: Interest u/s 234	
- u/s 234A	11,494.00
- u/s 234B	8,287.00
- u/s 234C	19,781.00
	1,84,000.03
Net Tax Liability	1,84,000.00
Rounded Off	1,84,000.00
Less: Tax Paid u/s 140	-
Balance Payable/(Refundable)	1,84,000.00