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

 We have examined the balance sheet as on 31st March 2021, and the profit and loss account for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021 attached herewith, of

Name	M/S RAJ CONSTRUCTION
Address	OPPOSITE NHAI OFFICE, G.T ROAD, KASHITAND, P.O-BHITIA, Kalyanpur B.O, Kashitanr, DHANBAD, 35- Jharkhand, 91-India, Pincode - 826004
PAN	AAKFR4532J
Aadhaar Number of the assessee, if available	

- 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 OPPOSITE NHAI OFFICE,G.T ROAD, KASHITAND, DHANBAD and O
 branches.
- 3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
 - (A) Cash in hand are as per certified by the management. (B) Sundry Creditors & Other Advances are Subject to confirmation
 - 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 2021; and
 - ii. In the case of the profit and loss account, of the Loss 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 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			
		No records added			

Accountant Details

Name	ASHISH KUMAR
Membership Number	066940
FRN (Firm Registration Number)	014647C

Address	324, 3RD FLOOR, , SRI RAM PLAZA, BANK MORE , Dhanbad H.O , Dhanbad , DHANBAD , 35- Jharkhand , 91-India
	, Pincode - 826001

Date of signing Tax Audit Report	06-Jan-2022
Place	49.37.74.109
Date	07-Jan-2022

This form has been digitally signed by having PAN from IP Address 49.37.74.109 on Dsc Sl.No and issuer

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

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

1. Name of the Asses	ssee		M/S RAJ CONSTRUCTION	
2. Address of the Ass	sessee		OPPOSITE NHAI OFFICE, G.T ROAD , KASHITAND, P.O-BHITIA , Kalyanpur B. Kashitanr , DHANBAD , 35- Jharkhand Pincode - 826004	
3. Permanent Accour	nt Number (PAN)		AAKFR4532J	
Aadhaar Number of th	he assessee, if available			
sales tax, goods a	ssee is liable to pay indirect tax like nd services tax,customs duty,etc. if er or,GST number or any other iden	fyes, please furnish the	Yes	
Sl. No.	Туре	Registration /Iden	tification Number	
1	Goods and Services Tax 35- Jharkhand	20AAKFR4532J1ZB		
5. Status		Firm		
6. Previous year		01-Apr-2020 to 31-Mar-2021		
7. Assessment year		2021-22		
8. Indicate the releva	nt clause of section 44AB under wh	nich the audit has been conduct	ed	
Sl. No.	Relevant clause of section	44AB under which the audit I	has been conducted	
1	Clause 44AB(e)- When provisions o	of section 44AD(4) are applicable		
		No records added		
		PART - B		
9.(a). If firm or Associ whether share:	iation of Persons, indicate names of s of members are indeterminate or	f partners/members and their prount of the prount of the prounknown?	ofit sharing ratios. In case of AOP,	No
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 ?

50

50

RAJ KUMARI AGARWAL

BASANT HELIWAL

1

Sl. No.	Date of char	nge Name of Partner/Member	Type of change	Old profit s ratio (%)	haring New p Ratio	rofit Sharing F (%)	Remarks
	No records added						
10.(a).	Nature of busi every busines	ness or profession (if more the s or profession).	nan one business or p	rofession is carrie	d on during the	e previous year, n	ature of
Sl. No	. Sector	Sub Sect	or				Code
1	CONSTRUC	TION Other con:	struction activity n.e.c.				06010
(b). If	there is any cha	ange in the nature of busines	s or profession, the p	articulars of such o	change ?		No
Sl. No	. Busir	ess Secto	r	Sub Sec	ctor	C	ode
1							
11.(a).	Whether book	s of accounts are prescribed	under section 44AA,	list of books so pro	escribed ?		Yes
Sl .No		Books p	prescribed				
1		CASH BO	OK, BANK BOOK, SALES R	EGISTER, JOURNAL, I	EDGER, PURCHA	SE REGISTER, ILABO	DURREGISTER
ar ac	re maintained in ccounts are not	ccount maintained and the a a computer system, mention kept at one location, please ined at each location.)	n the books of accour	it generated by su	ch computer s	ystem. If the book	unt <s of<="" td=""></s>
Sam	ne as 11(a) abov	ve					
	ooks aintained	Address Line 1 Addres	s Line 2 City Ou Distric	r Town Or Zip Co ct Code	ode / Pin Co	untry	State
B R JC LI P R	ASH BOOK, BANK OOK, SALES EGISTER, DURNAL, EDGER, URCHASE EGISTER, ABOURREGISTER	OPPOSITE NHAI G.T ROA OFFICE	D, KASHITAND BHITIA, C	926004 826004	4 91-	-India	35- Jharkhand
(c). Li	st of books of a	ccount and nature of relevan	t documents examine	d.			
Sam	ne as 11(b) abov	7e					
Sl. No		Books e	examined				
			No record	s added			

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. ICDS No.	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	ACCOUNTS ARE PREPARED UNDER HISTORIC COST ON GOING CONCERN BASIS
2	ICDS II-Valuation of Inventories	VALUED AT COST OR NRV WHICH EVER IS LOWER
3	ICDS III-Construction Contracts	N.A
4	ICDS IV-Revenue Recognition	REVENUE ARE RECOGNISED WHEN THERE IS CERTAINITY TO COLLECT
5	ICDS V-Tangible Fixed Assets	FIXED ASSETS ARE SHOWN AT WDV
6	ICDS VII-Governments Grants	N.A
7	ICDS IX Borrowing Costs	N.A
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	PROVISIONS ARE MADE TO THE EXTENT CERTAINABLE

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

Lower of Cost or Marker rate

Sl. NO.	Particulars		Increase in profit	Decrease in profit
		No records added		· · · · · · · · · · · · · · · · · · ·
15. Give t	the following particulars of the capital asset co	onverted 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		
	unts not credited to the profit and loss accour	nt, being, -		
	items falling within the scope of section 28;			
Sl.No.	Description			Amount ₹ 0
(b). the p	proforma credits, drawbacks, refunds of duty o r Goods & Services Tax,where such credits, d	of customs or excise or service tax o Irawbacks or refunds are admitted a	r refunds of sales tax or valu s due by the authorities cor	e added ncemed;
Sl. No.	Description			Amount
		No records added		
(c). Escal	lation claims accepted during the previous yea	ar;		
Sl. No.	Description			Amount
		No records added		
(d). any o	other item of income;			
Sl. No.	Description			Amount
		No records added		
(e). Capit	tal receipt, if any.			
Sl. No.	Description			Amount

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 Line 1	Address Line 2	Town Or	roperty Zip Code / Pin Code	Country	State	Consideration received or accrued	adopted or assessed or	
1								₹ 0	₹ 0	applicable ?

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

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%	15	₹ 5,39,465	₹ 0	₹ 0	₹ 5,39,465	₹ 22,000	₹ 22,000	₹ 0	₹ 0	₹ 84,220	₹ 4,77,245

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	
		N	o 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). Deta	ails of contributions received from employees for various funds as referred to in section 36(1)(va):	
	, , , , , , , , , , , , , , , , , , ,	
Sl. No.	Nature of fund Sum received from Due date for payment employees paid payment to the concerned authors	
	No records added	
	lease furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, dvertisement expenditure etc.	
Capital exp	enditure	
Sl. No.	Particulars	Amount
1		₹ 0
Personal ex	penditure	
Sl. No.	Particulars	Amount
	No records added	
Advertisem	ent expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Sl. No.	Particulars	Amount
	No records added	
Expenditure	e incurred at clubs being entrance fees and subscriptions	
Sl. No.	Particulars	Amount
	No records added	
Expenditure	e incurred at clubs being cost for club services and facilities used.	
Sl. No.	Particulars	Amount
	No records added	
Expenditure	e 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	e by way of any other penalty or fine not covered above	
Sl. No.	Particulars	Amount

No records added

=xpe	enditure	incurred for	any purp	ose wn	ich is a	in oπe	nce o	or whic	cn is p	ronibit	tea b	y law									
Sl.	No.	Particulars																			Amount
									No re	cords a	added										
(b). Amou	nts inadmis	sible und	er sectio	on 40(a);															
i.	as paym	ent to non-	resident ı	referred	to in s	ub-cla	ause	(i)													
A.	Details	of payment	on which	ı tax is n	ot ded	lucted	l:														
Sl. No.	Date	of payment		Nature of payment		Name of payee	the	Numl paye	manent ber of ee, if ilable	Account the			umber of availab			ess Ad 1 Li			r Zip r Code ct Pin Code	/	ry State
1			₹ 0																		
В.	Details year be	of payment fore the exp	on which piry of time	ı tax has e presci	been ribed u	dedu inder s	cted I sectio	but ha	as not 0(1)	been p	paid	during	the pr	reviou	ıs yea	ır or in	the	subse	quent		
Sl .No.		of payment	of	Nature of payment	of the	Numbe	er of t	Account the availab	pay	lhaar Nur ee, if a						City Town Distr	Or ict	Zip Code / Pin Code	Country	State	Amount of tax deducted
1			₹ 0																		₹ 0
ii.	as payn	nent referred	d to in su	b-claus	e (ia)																
A.	Details	of payment	on which	ı tax is n	ot ded	lucted	l:														
Sl.	No. Date	of payment	(nt Nature of of nt paymer	the	N	lumber	ent Acc of the ilable		Aadha: payee		mber of availab				Address Line 2	Tov	ty Or wn Or strict	Zip Code / Pin Code	Country	State
1			₹	0																	
В.	Details section	of payment (1) of section	on which on 139.	ı tax has	been	dedu	cted I	but ha	as not	been ¡	paid	on or l	before	the c	lue da	ate sp	ecifie	ed in su	ıb-		

Sl. No.	Date of payment	Amount M of c payment p	of	of the	Number of the	Aadhaar Number of the payee, if available				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)	
A. Details of payment on which levy is not deducted:	
Sl. No. Date of payment Amount Nature of the Address Address City Or Zip Code / Payment Account Aadhaar Number of the Address Address City Or Zip Code / Line 1 Line 2 Town Or Code / District Pin Code	ountry 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 subsection (1) of section 139.	
No. payment of of the Account Number the payee, if Line 1 Line 2 Town Or Code	mount Amount levy deposited ucted 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
	₹0
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)	
Sl. No. Date of payment Amount Name of Permanent Account Aadhaar Number of the Output Address Address City Or Zip Code Code of the Number of the payee, payee, if available Line 1 Line 2 Town Or / Pin payment payee if available District Code	untry 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;	

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 add	ded		
24.	Amounts deemed	to be profits and gains	s under section 32AC or 32AD o	or 33AB or 33AC or	33ABA.	
Sl.	No. Section	on	Description			Amount
			No records add	ded		
25.	Any Amount of pro	fit chargeable to tax u	nder section 41 and computatio	on thereof.		
Sl. No.	Name of perso	on Am	ount of income Section		ription of saction	Computation if any
			No records add	ded		
26.	i. In respect of any	sum referred to in clau	se (a),(b),(c),(d),(e),(f) or (g) of s	section 43B, the lia	ability for which:-	
	pre-existed on the f and was	irst day of the previou:	s year but was not allowed in the	e assessment of a	ny preceding previous	year
а.	paid during the prev	<i>v</i> ious year;				
Sl.	No. Sectio	n	Nat	ure of liability		Amount
				•		₹ 0
b.	not paid during the	previous year;				
Sl.	No. Sectio	n	Nati	ure of liability		Amount
						₹ 0
В.	was incurred in the	previous year and was	;			
a.	paid on or before th	e due date for furnish	ing the return of income of the p	orevious year unde	er section 139(1);	

Sl. I	No.	Section			Nature	of liability			Amount
									₹ 0
b. r	not paid or	or before th	e aforesaid date.						
Sl. I	No.	Section			Nature	of liability			Amount
									₹ 0
Sta	ate whethe	er sales tax,go	oods & services Tax, custon and loss account ?	ns duty, excis	e duty or an	y other indirect	tax,levy,cess,impost	etc.is	No
27.ā	a. Amount treatme in accou	nt in profit ar	alue Added Tax Credits/ Inpu nd loss account and treatme	ut Tax Credit(I ent of outstan	TC) availed o	f or utilised duri Value Added Ta	ing the previous year ax Credits/Input Tax C	and in it is and it is an and it is an analysis of the interest of	ts No
CENV	AT /ITC		Amount	Treatment i	in Profit δ.	Loss/Accounts			
CLIVV	AI /IIC		Allouite		ecords added	LO33/ACCOUNTS	•		
b. F	Particulars	of income or	expenditure of prior period	credited or d	ebited to the	profit and loss	account.		
Sl. I	No	Type	Part	iculars			Amount	Prior	period to which
Jt. 1	NO.	Туре	1 81 63	icutai s				it re	Plates (Year in yy format)
				No re	ecords added				
28.	company	during the pr in which the o in section !	evious year the assessee ha public are substantially inter 56(2)(viia) ?	as received a rested, withou	ny property, ut considera	being share of a tion or for inade	a company not being quate consideration	a as	No
Ple	ase fumis	h the details	of the same						
Sl. No.	Name of person which s receive	from perso hares avai	of the Aadhaar Number on, if of the payee, lable if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount consideration p		Fair Market value of the shares
				No re	ecords 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 fumish the details of the same	
Sl. No. Name of the person from PAN of the Aadhaar Number of No. of Amount of consideration Fair Market whom consideration person, if the payee, if shares received of the street received for issue of available available issued 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. Name of PAN of Aadhaar Address Address City Or Zip Country State Amount Date of Amount	
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:	

	o. Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary ac	Upustment Whether the excess money available with the associated enterprise is required to be repatriated to Indias per the provisions of subsection (2) of section 92CE?	repatriated within the prescribed time ?	income on su which has not b	imputed interest Ex ich excess money re been repatriated mo prescribed time	patriation of
			No records	added			
B.a.			liture during the previous on (1) of section 94B ?	year by way of intere	est or of similar n	ature exceeding	
b.	Please furnish the follo	wing details					
Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	amortization (EBITD)	way of interest or of A) similar nature as per (i) ar above which exceeds 30%	Details of interes brought forward as p (4) of secti (iv)	per sub-section	Details of inter carried forward a: (4) of sec	s per sub-section tion 94B.
		,-	above. (iii)	Assessment Year		Assessment Year	Amou
L	₹ () ₹	0 ₹ 0		₹ 0		₹
	Please furnish the follo Nature of the im		ngement		Amour	nt of tax benefit in	n the previous ye
b.		wing details permissible avoidance arra	ngement No records	added		nt of tax benefit in aggregate, to all	
31.a	a. Particulars of each keep the previous year:-	permissible avoidance arra Dan or deposit in an am of Permanent Aa er or Account Nu r Number (if le available de	No records nount exceeding the limit adhaar Amount mber of the loan ender or depo epositor, if taken		Maximum amount outstanding in the account at any time	accepted during Mhether the loan or deposit was taken or accepted by cheque or bank draft or	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
31.a	a. Particulars of each keethe previous year: Name of Address the the lendelender or deposito	permissible avoidance arra coan or deposit in an am of Permanent Aa er or Account Nu r Number (if le available de with the av assessee) of the lender or	No records nount exceeding the limit adhaar Amount mber of the loan ender or depo epositor, if taken	of Whether the or loan/deposit sit was squared or up during ted the previous year?	Maximum amount outstanding in the account at any time during the	accepted during Mhether 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 accepted by an account payee cheque or an account

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

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

Address of the person from whom specified sum is received Permanent Account Number (if available with the assessee) of the person from whom specified sum is received Aadhaar Number of the person from whom specified sum is received, if available Amount of Whether the specified sum specified sum specified sum specified taken or accepted was taken or sum was accepted by taken or cheque or accepted bank draft or cheque or use of bank draft electronic whether the clearing same was

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. Name of the Address of the payer No. 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 paver

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.		Name the p		dress of	the payee	Permanent Account Number (if available with the assessee) o the payee	Aadhaar Number the payee, if available	of Nature transa		Amount	of payment	Date of payment
							No records added					
b.(d	per per	son in	a day or nade by a	in respect	of a single t	ransaction or i	ding the limit specifie in respect of transact account payee cheq	ions relating	to one even	t or occa	asion to a	
Sl.	No.	Nam pay	e of the	e Addr	ess of the	payee	Permanent Account Number (if availal with the assessee the payee	ole payee	ar Number		Amou	nt of payment
							No records added					
Compreferr	ed to	post of in Nota	office savification	rings bank, No. S.O. 20 payment of	a cooperati 065(E) date	we bank or in d 3rd July, 20 osit or any spe	in the case of receip the case of transacti 17 ecified advance in an	ons referred	to in section	1 269SS	or in the cas	_
	, , ,	. 2031	made d	aring are p	icvious year	•						
Sl. No.	Name the paye	1	Address payee	of the	Permanent Account Number (: available with the assessee) of the payee	of the difficity of the difficity of the difficity of the different of the	payee, if	Amount of repayment	Maximum outstand the acco any time the previou	ling in ount at during	the repayment was made	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.
							No records added					
2	269T r	eceive	repayme d otherw evious ye	ise than by	or deposit o y a cheque (r any specified or bank draft o	d advance in an amou r use of electronic cl	unt exceeding earing syster	g the limit sp n through a	ecified ii bank acc	n section count	
Sl.	No.	Nam pay	e of the	e Addr	ess of the		Permanent Account Number (if availal with the assessee the payer	ole payer	ar Number o		loan or d spec recei than b bank dr electr system t accou	repayment of eposit or any ified advance ved otherwise y a cheque or aft or use of onic clearing hrough a bank nt during the previous year
							No records added					

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

Sl. No. Permanent Account Name of the Address of the payer Aadhaar Number of the Amount of repayment of Number (if available payer, if available loan or deposit or any payer with the assessee) of specified advance the payer received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

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

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

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

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any

specified business during the previous year?

Please furnish the details of the same.

 l. Assessment o. Year		loss/allowance returned (if the assess depreciation less and		All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting	Amount as as: (give refere relevant or Amount	nce to der) Order	Remarks
		appeal pending then take assessed)		for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)		U/s & Date		
			No records added					

forward in terms of section 79 ?

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

Please furnish the details of the same.

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Please fumish the details of the same. ₹ 0

Nο

No

₹0

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?

Yes

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)	be deducted or collected	was deducted or	tax deducted or collected	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	tax deducted or collected	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	RCHR01917G	194C	Payments to contractors	₹ 22,48,705	₹ 22,48,705	₹ 22,48,705	₹ 19,042	₹ 0	₹ 0	₹ 0

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

Yes

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.
1	RCHR01917G	26Q	31-Mar-2021	20-Jan-2021	Yes	
2	RCHR01917G	26Q	31-Jan-2021	29-Jan-2021	Yes	
3	RCHR01917G	26Q	15-Jul-2021	23-Jun-2021	Yes	

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of co	olumn (2) along with date of payment.
			Amount	Date of payment
1	RCHR01917G	₹ 40	₹ 40	23-Nov-2021
2	RCHR01917G	₹ 61	₹ 61	27-Jul-2021
3	RCHR01917G	₹ 603	₹ 603	27-Jul-2021
4	RCHR01917G	₹ 36	₹ 36	23-Nov-2020
5	RCHR01917G	₹ 40	₹ 40	29-Jan-2021
6	RCHR01917G	₹ 30	₹ 30	25-Jan-2021
7	RCHR01917G	₹ 3	₹ 3	02-Apr-2021
8	RCHR01917G	₹ 136	₹ 136	02-Apr-2021
9	RCHR01917G	₹ 31	₹ 31	20-Apr-2021

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

Sl. No.	Item Unit Name Name	Opening stock Pu	rchases 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 prinicipal items of raw materials, finished products and by-products.
- A. Raw materials:

Item 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 Uni Name Nam	. 3		•	Closing stock	Shortage/excess, if any
			No records added			

C. By-products

			the pervious year				
				No records adde	d		
ı	Whether the as of section 2?			in the nature of divide	end as referred to in sul	o-clause (e) of claus	se (22) N
	se idillisii die i	-					
Sl. No.		A	Amount received		Date of receipt		
				No records adde	d		
37. Wh	ether any cost	audit was carric	ed out ?				N
Give th	e details, if any	, of disqualificat	tion or disagreemer	nt on any matter/item/	/value/quantity as may b	oe	
reporte	za, ia e riemea by	are cost addition	51.				
20 11/16			ddowbba Combust	Louis a Ast 1044.2			N
30. VVII	ether any audit	was conducte	d under the Central	EXCISE ACT, 1944 ?			
Give th reporte	e details, if any ed/identified by	, of disqualificat the auditor.	tion or disagreemer	nt on any matter/item/	value/quantity as may b	oe	
39. Wh	ether any audit may be reporte	was conducted d/identified by	d under section 72.4 the auditor. ?	A of the Finance Act, I	1994 in relation to valua	tion of taxable serv	ices N
give the	e details, if any, ed/identified by	of disqualificat the auditor.	tion or disagreemen	nt on any matter/item/	value/quantity as may b	e	
40. Det	tails regarding t	urnover, gross	profit, etc., for the p	orevious year and pre	ceding previous year:		
il. No.	Particulars	Previous Yea	ar	%	Preceding previ	ous Year	%
a)	Total turnover of the assessee	0			0		
	Gross profit / Turnover						
b)		721/25			-442951		
(c)	Net profit / Turnover	-731425					

(e)	Material consumed / Finished goods produced						
41. F	Please furnish the details o ncome-tax Act, 1961 and V	of demand raised or refund Wealth-tax Act, 1957 along	d issued during the gwith details of rele	previous year u vant proceeding	nder any tax laws othe Is.	er than	
Sl. No	o. Financial year to which demand/refund relates to	Name of other Tax d law	Type (Demand raised/Refund received)	Date of demand raised/ receive	refund	Amount Remarks	
			No records ac	lded			
42.a.	Whether the assessee is	required to furnish stater	ment in Form No. 6:	1 or Form No. 61	.A or Form No. 61B ?		No
b. Ple	ease furnish						
Sl. No.	Income tax Ty Department Reporting Entity Identification Number	ype of Form Due da furni:		e of hishing, if hished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	the details/tra	nsactions
			No records ac	lded			
43.a.	Whether the assessee or section (2) of section 286	r its parent entity or altern 6 ?	ate reporting entity	r is liable to furni	sh the report as referr	red to in sub-	No
b. Ple	ease furnish the following c	details:					
Date	of fumishing of report						
c.Ple	ase enter expected date o	of furnishing the report					
	Break-up of total expenditu B1st March, 2022)	ure of entities registered c	or not registered un	der the GST: (T	his Clause is kept in al	beyance till	
Sl. No.	Total amount of Expenditure	Expenditure :	in respect of ent	ities registe	red under GST		xpenditure elating to
	incurred during the year						tities not ered 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	
₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	ASHISH KUMAR
Membership Number	066940
FRN (Firm Registration Number)	014647C
Address	324, 3RD FLOOR,, SRI RAM PLAZA, BANK MORE, Dhanbad H.O, Dhanbad, DHANBAD, 35- Jharkhand, 91-India, Pincode - 826001
Place	49.37.74.109
Date	07-Jan-2022

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	Adj	justments on Aco	count of	Total Value of		
				(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+4)		
Plant and Machinery @ 15%	1	13-Sep-2020	13-Sep- 2020	₹ 22,000	₹ 0	₹ 0	₹ 0	₹ 22,000		

Deductions Details (From Point No.18)										
Description of the Block of Assets/Class of Assets Plant and Machinery @ 15%	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than						
		No records added		180 days						

M/S RAJ CONSTRUCTION OPPOSITE NHAI OFFICE G.T ROAD,KASHITAND, P.O-BHITIA DIST-DHANBAD

BALANCE SHEET AS ON 31ST MARCH, 2021

Partner's Capital Account:- (As Per Schedule 'A" Attached) 34,4-	48,975.66	<u>Fixed Assets</u> Land With Registration		
	48,975.66			
				1,260,000.00
Current Liablities & Provision	24 025 74	Maruti Breeza	F20 46F 00	
	21,035.71	Balance B/F	539,465.00	450 545 00
(As Per Schedule 'B" Attached)		Less: Depriciation	80,920.00	458,545.00
Sundry Creditors		Inverter & Ups		
(As Per Schedule 'C" Attached) 8-	41,036.55	New	22,000.00	
		Less: Depriciation	3,300.00	18,700.00
Other Liabilities				
Audit Fees Payble 11,000.00		(Current Assets,		
TDS Payable 11,980.00	22,980.00	Loans & Advances)		
		Work-in-progress		42,452,780.25
		Against Land Dev. Agreement		100,000.00
		TCS		2,032.00
		Loan to Badri Narayan Singh		1,300,000.00
		Advance Sundry Creditors		
		Ashish Kumar		4,537.75
		Profit & Loss A/C		
		Balance B/F	1,061,824.19	
		Add: Current Year Loss	731,425.19	1,793,249.38
		GST Input Tax Credit		1,040,452.51
		Cash at Bank		
		Koylanchal urban cooperative	16,870.68	
		(A/C No. 010100002501)		
		Karnatak Bank Ltd	77,050.00	
		(A/C No. 03251100020324)		93,920.68
		Cash In Hand		509,810.35
49,0	34,027.92			49,034,027.92

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

DATED: 06.01.2022 PLACE: DHANBAD

FOR M/S RAJ CONSTRUCTION

BASANT HELIWAL

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FOR M/S. ASHISH K.P AGARWAL & ASSOCIATES CHARTERED ACCOUNTANTS,

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(ASHISH KUMAR)
PARTNER

M/S RAJ CONSTRUCTION OPPOSITE NHAI OFFICE G.T ROAD,KASHITAND, P.O-BHITIA DIST-DHANBAD

SCHEDULE - 'A' DETAILS OF PARTNERS CAPITAL ACCOUNT AS ON 31ST MARCH 2021

Particulars	Basant Heliwal	Raj Kumari Agarwal	Total
Opening balance as on 01.04.2020	15,847,577.32	2,666,591.34	18,514,168.66
Add: Capital Introduced	16,475,357.00	-	16,475,357.00
Less: Drawing	540,550.00	-	540,550.00
Balance as on 31.03.2021	31,782,384.32	2,666,591.34	34,448,975.66

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

DATED: 06.01.2022 FOR M/S. ASHISH K.P AGARWAL & ASSOCIATES

FOR M/S RAJ CONSTRUCTION

PARTNER

(ASHISH KUMAR) PARTNER (M.NO. 066940)

KUMAR

M/S RAJ CONSTRUCTION OPPOSITE NHAI OFFICE G.T ROAD,KASHITAND, P.O-BHITIA

DIST-DHANBAD

SCHEDULE - 'B' DETAILS OF ADVANCE AGAINST FLAT (FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021.)

SL.	PARTICULARS	AMOUNT
1	ANAND SINGH	2,850,000.00
2	ASHOK YADAV	77,182.00
3	BADRI NARAYAN SINGH	2,720,000.00
4	ILA MUKHERJEE	1,919,643.71
5	KIRAN PANDEY	1,780,000.00
6	SANJAY KUMAR BHATTACHARJEE	2,184,210.00
7	VINAY KHAITHAN	2,190,000.00
	TOTAL	13,721,035.71

SCHEDULE - 'C' DETAILS OF SUNDRY CREDITOR (FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021.)

SL.	PARTICULARS	AMOUNT
1	AMBEY CEMENT	301,480.00
2	AWAZ PRAKASHAN PVT LTD.	10,999.99
3	HINDI SAHITYA VIKASH PARISAD	11,000.00
4	NAMAN AGENCY	23,057.16
5	SHARDA FLY ASH INDUSTRY	138,381.40
6	SHRE SHAKTI INFRASTRUCTURE	129,800.00
7	SRI SAI RAM MINERALS	226,318.00
	TOTAL	841,036.55



ASHISH KUMAR Digitally signed by ASHSH KUMAR Div CHIK, Preferral postal Code+826004, st-liharkhand, 2.5. 4.0-bdo/ablouchosbase657788341 co55718094 blash Sed2642434464078, pseudosym-7700974890600D0C384037814F231751 1000 Sem38Wmbh. 2009A007A197FDs1D8864A1785F95593978C ASE93A47A79799175690A07455A cm-KSHSH KUMAR Dais-2022.070 11042124 co539 Dais-2022.070 11042124 co539

M/S RAJ CONSTRUCTION OPPOSITE NHAI OFFICE G.T ROAD,KASHITAND, P.O-BHITIA DIST-DHANBAD

WORK IN PROGRESS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2021

PARTICULARS		AMOUNT(Rs.)	PARTICULARS	AMOUNT(Rs.)
To Opning Work in Progr	ess	28,314,542.04	By Closing Work In Progress	42,452,780.25
			transfer to Balance Sheet	
To Building Material Purc	chase	10,150,785.03		
To Gst Paid		1,997,403.18		
To Direct Expenses				
To Labour & Wages	1,836,493.00			
To Site Insurance	119,577.00			
To Misc. Expenses	33,980.00	1,990,050.00		
	=	42,452,780.25	•	42,452,780.25

PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2021

PARTICULARS	AMOUNT(`)	PARTICULARS	AMOUNT(`)
- A 10.6	44.000.00		200.00
To Audit fees	11,000.00	By Discount Received	200.00
To Advertisement Exp.	356,066.49	By Misc. Income	51,490.00
To Bank charges	9,183.47	By Round Off	39.84
To Computer Expenses	6,791.07		
To Depriciation	84,220.00	By Net Loss C/f and	731,425.19
To General Expenses	35,400.00	transferred to balance sheet	
To Insurance	15,357.00		
To Interest on TDS	147.00		
To Professional Fee	5,000.00		
To Printing & Stationery	4,370.00		
To Salary	240,000.00		
To Travelling Expenses	15,620.00		
	783,155.03		783,155.03

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

DATED : 06.01.2022 PLACE: DHANBAD

FOR M/S RAJ CONSTRUCTION

BASANT HELIWAL PARTNER Digitally signed by BASANT HELWAL
Digitally signed by BASANT HELWAL
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FOR M/S. ASHISH K.P AGARWAL & ASSOCIATES CHARTERED ACCOUNTANTS,

ASHISH KUMAR

(ASHISH KUMAR)

(ASHISH KUMAR)

(ASHISH KUMAK) PARTNER