

19 SEP 2022

CV. 5999



Sl. No. 2404
Date 19/9/2022

AFFIDAVIT

I, DEBASISH NAHA, SON OF LATE NANI GOPAL NAHA, BY FAITH HINDU, BY NATIONALITY INDIAN, BY OCCUPATION BUSINESS, RESIDENT OF H.NO. 13, NEW BARADWARI, SAKCHI, TOWN JAMSHEDPUR, DIST. EAST SINGHBHUM, STATE OF JHARKHAND-831001, do hereby solemnly affirm and declare as follows and its one of the partner of M/S SRI GANESH CONSTRUCTION.

1. That I am an Indian Citizen by birth and residing at above noted address.

2. That regarding details of the Movable and Immovable property value of Rs. 52,09,600/- (Rupees Fifty Two Lakhs Nine Thousand Six Hundred) only.

Sl No.	GOODS	Number	Value (Rs.)	Total Amount (Rs.)
1	Mixture Machine	3	4,00,000/-	12,00,000/-
2	Vibrator Machine	12	32,000/-	3,84,000/-
3	Earth Compactor	2	78,000/-	1,56,000/-
4	Diesel Generator	2	2,80,000/-	5,56,000/-
5	Pump Set	4	30,900/-	1,23,600/-
6	Tata 407	1	5,00,000/-	5,00,000/-
7	Concrete Cutting Machine	2	1,15,000/-	2,30,000/-
8	Hammer	10	6,000/-	60,000/-
9	Office & Office Furniture	1	20,00,000/-	20,00,000/-
TOTAL Amount = Rs.				52,09,600/-
(Rupees Fifty Two Lakhs Nine Thousand Six Hundred Only)				

3. That I swear this affidavit to confirm the above facts which is true and genuine hence this affidavit.

VERIFICATION:-

The statement made above are the true to the best my knowledge, belief and information and I sign this affidavit on today at Jamshedpur.

[Signature]
19/9/2022

CHANCHAL SARKAR
NOTARY PUBLIC
JAMSHEDPUR EAST SINGHBHUM
(GOVT. OF JHARKHAND) INDIA

[Signature]
(DEPONENT)
Identified by

Shri **Ganpat Lal**
Advocate
Advocate, Jamshedpur

Identified by *[Signature]*
ADVOCATE



19 SEP 2022

19 SEP 2022

Ganpat Lal
Advocate


TO WHOM IT MAY CONCERN

This is to certify that **M/S Sri Ganesh Construction (PAN: ADDFS1681D)**, having its registered office at Q.No. C/26, Namda Basti, Golmuri, Jamshedpur, East Singhbhum, Jharkhand – 831003 has the Closing Work-in-progress for the last three Financial Years as mentioned hereunder :-

SL. NO.	FINANCIAL YEAR	Closing Work-in-Progress (Amount in Rs.)
1.	2019-20	27,69,043.05
2.	2020-21	2,31,02,290.00
3.	2021-22	3,51,88,954.36

These values are verified from books of accounts of the company as well as from the Audited Financial Statements.

For **DANSPARK & CO**
(Chartered Accountant)


CA Kaushalendra Das
(Partner)

Membership No. : 409016
FRN No. : 309145C



Date: 09-09-2022
Place: Jamshedpur
UDIN: 22409016ATNJGL6129

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

**Assessment Year
2021-22**

e 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)

ADD FS1681D

SRI GANESH CONSTRUCTION

Address: O NO. C/26, NAMDA BASTI, GOLMURI, JAMSHEDPUR, 35-Jharkhand, 91-India, 831003

Status: Firm

Form Number

ITR-5

Filed u/s: 139(1) Return filed on or before due date

e-Filing Acknowledgement Number

104186950310122

Current Year business loss, if any	1		0
Total Income			9,83,720
Book Profit under MAT, where applicable	2		0
Adjusted Total Income under AMT, where applicable	3		9,83,720
Net tax payable	4		3,06,921
Interest and Fee Payable	5		55,392
Total tax, interest and fee payable	6		3,62,313
Taxes Paid	7		3,62,310
(+) Tax Payable / (-) Refundable (6-7)	8		0
Dividend Tax Payable	9		0
Interest Payable	10		0
Total Dividend tax and interest payable	11		0
Taxes Paid ²	12		0
(+) Tax Payable / (-) Refundable (11-12)	13		0
Accreted Income as per section 135(1)	14		0
Additional Tax payable u/s 115(1)(b)	15		0
Interest payable u/s 115(1)(e)	16		0
Additional Tax and interest payable	17		0
Tax and interest paid	18		0
(+) Tax Payable / (-) Refundable (17-18)	19		0

This return has been digitally signed by PUNAM SHARMA in the capacity of Partner having PAN BXRPS5422D from IP address 10.1.82.121 on 31-01-2022 18:10:50

DSC Sl. No. & Issuer: 5182678 & 31387948225665CN=Verays CA 2014,OU=Certifying Authority,O=Verays Technologies Pvt Ltd,C=IN

System Generated

Barcode/QR Code



ADD FS1681D05104186950310122A06710138B7946BEE9FD3E4A4BC4407E04F96E5A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SRI GANESH CONSTRUCTION
Q.NO. C/26, NAMDA BASTI, GOLMURI
JAMSHEDPUR, JHARKHAND - 831003
BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT	AMOUNT
PARTNER'S CAPITAL A/C (SCH - I)		3,521,267.33	CURRENT ASSETS :			
SECURED LOAN :			Work-in-progress :			
CC A/c with Punjab & Sind Bank (2353)	1,347,818.03		I. For flats booked up to 31.03.2021 valued	5,727,250.00		
Covid Loan from Punjab & Sind Bank (0978)	803,031.00		at proportionate realizable price			
Mudra Loan from Punjab & Sind Bank (0891)	270,000.00	2,420,849.03	II. For flats not booked up to 31.03.2021			
			valued at cost	17,375,040.00	23,102,290.00	
CURRENT LIABILITIES :			CASH & BANK BALANCES :			
Advance Received from flat owners	12,832,000.00		Cash in hand	254,892.14		
Audit Fees Payable	10,000.00		Current Account with :			
Consultancy Fees Payable	10,000.00		Punjab & Sind Bank, Jamshedpur	170,260.08		
GST Payable	128,320.00					
Sundry Creditors	4,605,005.86					
		<u>23,527,442.22</u>				<u>23,527,442.22</u>

Sri Ganesh Construction

Ranem Shermey
Partners

Place : Jamshedpur
Date : 10.01.2022

Subject to our report of even date;

For, A. R. MITRA & CO.
Chartered Accountants



[Signature]
Partner

SRI GANESH CONSTRUCTION
Q.NO. C/26, NAMDA BASTI, GOLMURI
JAMSHEDPUR, JHARKHAND - 831003

PROJECT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
To Purchases		8,919,520.08	By Work-in-progress :		
To Land cost		7,960,884.29	I. For flats booked upto 31.03.2021 valued at		
To Wages		1,029,109.00	proportionate realisable value		5,727,250.00
To Salary of Site supervisor, Engineers etc.		156,000.00	ii. For flats not booked upto 31.03.2021 valued		
To Balance being Gross Profit Transferred			at cost		17,375,040.00
to Profit & Loss A/c		2,267,733.58			23,102,290.00
					<u>2,769,043.05</u>
					20,333,246.95
					<u>20,333,246.95</u>

Less : Opening work in progress

20,333,246.95

20,333,246.95

Place : Jamshedpur

Date : 10.01.2022

Sri Ganesh Construction
Runam Sharma
Partners

Subject to our report of even date;
For A. R. MITRA & CO.
Chartered Accountants



[Signature]
Partner

SRI GANESH CONSTRUCTION

Q.NO. C/26, NAMDA BASTI, GOLMURI
JAMSHEDPUR, JHARKHAND - 831003

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Staff Conveyance	3,115.00	By Balance being Gross Profit	2,267,733.58
To Office Expenses	6,808.00	By Balance being Net Profit b/d	1,890,167.33
To Unloading Charges	1,542.00		
To Processing Charges	11,800.00		
To Printing Stationery Expenses	1,250.00		
To Misc Expenses	3,456.00		
To Bank Interest & Charges	201,275.25		
To Audit Fees	10,000.00		
To Consultancy Fee	10,000.00		
To GST	128,320.00		
To Balance being Profit c/d	1,890,167.33		
	2,267,733.58		
To Partner's Remuneration	1,224,100.00		
To Balance being Net Profit transferred to Partners Capital A/c	666,067.33		
	1,890,167.33		

Sri Ganesh Construction

Purnima Sharma
Partners

Partners

Place : Jamshedpur.

Date : 10.01.2022

Subject to our report of even date;

For, A. R. MITRA & CO.

Chartered Accountants



Partner

C. H. Sharma

SCHEDULE OF PARTNERS CAPITAL AS ON 31ST MARCH 2021

(SCH - I)

NAME OF THE PARTNERS PROFIT SHARING RATIO	PUNAM SHARMA 55%	ANAND KUMAR SINGH 9%	SUBHADEEP MANDAL 9%	ACHINTA KUMAR 9%	DEBASIS NAHA 9%	SAMANTA KUMAR 9%	TOTAL
Opening Balance	831,100.00	-	-	200,000.00	200,000.00	200,000.00	1,431,100.00
Add : Capital Introduced	-	200,000.00	-	-	-	-	200,000.00
Partners' Remuneration	673,255.00	110,169.00	110,169.00	110,169.00	110,169.00	110,169.00	1,224,100.00
Profit for the Year	366,337.03	59,946.06	59,946.06	59,946.06	59,946.06	59,946.06	666,067.33
SUB TOTAL (A)	1,870,692.03	370,115.06	170,115.06	370,115.06	370,115.06	370,115.06	3,521,267.33
Less : Withdrawals	-	-	-	-	-	-	-
SUB TOTAL (B)	-	-	-	-	-	-	-
BALANCE (A-B)	1,870,692.03	370,115.06	170,115.06	370,115.06	370,115.06	370,115.06	3,521,267.33

Subject to our report of even date;

For. A. R. MITRA & CO.
Chartered Accountants

Place : Jamshedpur
Date : 10.01.2022

Sri Ganesh Construction
Punam Sharma
Partners



Partner

11.01.2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment Year
2020-21[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)

ADDFS1681D

SRI GANESH CONSTRUCTION

Q.NO: C/26,, NAMDA BASTI, GOLMURI, JAMSHEDPUR, JHARKHAND, 831003

Address

Status

Firm

Form Number

ITR-5

Filed u/s

139(1)-On or before due date

e-Filing Acknowledgement Number

181483310100121

Taxable Income and Tax details

Current Year business loss, if any

Total Income

Book Profit under MAT, where applicable

Adjusted Total Income under AMT, where applicable

Net tax payable

Interest and Fee Payable

Total tax, interest and Fee payable

Taxes Paid

(+)/Tax Payable /(-)/Refundable (6-7)

Dividend Tax Payable

Interest Payable

Total Dividend tax and interest payable

Taxes Paid

(+)/Tax Payable /(-)/Refundable (11-12)

Dividend
Distribution Tax
detailsAccreted Income & Tax
Detail

Accreted Income as per section 115TD

Additional Tax payable u/s 115TD

Interest payable u/s 115TE

Additional Tax and interest payable

Tax and interest paid

(+)/Tax Payable /(-)/Refundable (17-18)

1

0

2

0

3

0

4

0

5

0

6

0

7

0

8

0

9

0

10

0

11

0

12

0

13

0

14

0

15

0

16

0

17

0

18

0

19

0

Income Tax Return submitted electronically on 10-01-2021 15:40:41 from IP address 103.74.111.86 and verified byANAND KUMAR SINGHhaving PAN APAPS0031E on 28-01-2021 13:27:06 from IP address 103.74.111.86 usingElectronic Verification Code CFZ8IE8SQI generated through Aadhaar OTP mode.**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

SRI GANESH CONSTRUCTION

H NO C/26, NAMDA BASTI, GOLMURI

CONSTRUCTION ACCOUNT FOR THE YEAR ENDING 31.03.2020

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
<u>Direct Expenses</u>		
- Opening Work in Progress	2,768,775.19	
- Purchase during the year	-	
- Job Work	-	
- Bank Charges	<u>267.86</u>	
	2,769,043.05	
- Closing Work in Progress	<u>2,769,043.05</u>	<u>-</u>

SRI GANESH CONSTRUCTION



Partner



Partner

SRI GANESH CONSTRUCTION

H NO C/25, NAMDA BASTI, GOLMURI

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2020

PARTNER'S CAPITAL ACCOUNT AS AT 31ST MARCH 2020

NAME	Punam Sharma AMOUNT (RS.)	Anand Kumar Singh AMOUNT (RS.)	Subhadeep Mandal AMOUNT (RS.)	Achinta Kumar AMOUNT (RS.)	Debasis Naha AMOUNT (RS.)	Samanta Kumar AMOUNT (RS.)	TOTAL
OP. BAL. AS AT 01.04.2019	831,100.00	-	-	-	-	200,000.00	1,031,100.00
CAPITAL INTRODUCED	-	-	-	200,000.00	200,000.00	-	400,000.00
ADD : NET PROFIT FOR THE YEAR	-	-	-	-	-	-	-
LESS : DRAWINGS	-	-	-	-	-	-	-
CL. BAL. AS AT 31.03.2020	831,100.00	-	-	200,000.00	200,000.00	200,000.00	1,431,100.00

SRI GANESH CONSTRUCTION

Partner



SRI GANESH CONSTRUCTION

Partner



SRI GANESH CONSTRUCTION
H NO C/26, NAMDA BASTI, GOLMURI
BALANCE SHEET AS AT 31.03.2020

<u>PARTICULARS</u>	<u>SCH.</u>	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
<u>CAPITAL & LIABILITIES :</u>			
I. <u>PARTNERS' CAPITAL ACCOUNT :</u>	' A '		1,431,100.00
II. <u>CURRENT LIABILITIES</u>			
- Sundry Creditor		31,348.00	
- Advance Received form Customer		<u>3,992,000.00</u>	4,023,348.00
	TOTAL		<u>5,454,448.00</u>
<u>PROPERTIES & ASSETS</u>			
III. <u>CURRENT ASSETS :</u>			
a.) Closing Work in Progress		2,769,043.05	
(As certified by the Partner.)			
b.) Advance to Vendors		1,962,038.51	
c.) Cash in Hand		327,063.14	
(As certified by the Partner.)			
d.) Cash At Punjab & Sing Bank		<u>396,303.30</u>	5,454,448.00
IV. <u>NOTES TO ACCOUNTS</u>			
	TOTAL		<u>5,454,448.00</u>

SRI GANESH CONSTRUCTION
Partner 

**AUDIT REPORT
AND
STATEMENT OF ACCOUNTS**

A.R. MITRA & CO.

CHARTERED ACCOUNTANTS

GSTIN : 20AACFA6527C128

49, Rajendranagar, Sakchi

Jamshedpur - 831 001

Phone : 2431938

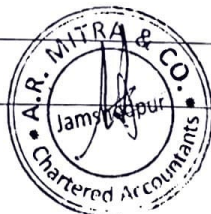
Form No 3CB

[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 on 31/03/2021, and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith of SRI GANESH CONSTRUCTION, Q.NO. C/26, NAMDA BASTI, GOLMURI, JAMSHEDPUR, JHARKHAND-831003. PAN - ADDFS1681D.
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 Q.NO. C/26, NAMDA BASTI, GOLMURI, JAMSHEDPUR, JHARKHAND-831003 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
 - (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 Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Others	a. The information regarding the status of the suppliers, i.e. whether they are covered under MSME Development Act, 2006 was not available during the course of Audit. However, no provision for interest on the same has been made under the act
2	Others	b. The value of cash in hand as on 31.03.2021 is as per books of accounts which has also been confirmed by the assessee to have physically existed on that date.
3	Others	c. The value of closing stock as on 31.03.21 has been accepted on the basis of confirmation given by the assessee. The Value of work In progress has been calculated as follows:- 1) For Flats booked Upto 31.03.2021- At Net Realisable Value. 2) For Flats not booked till 31.03.2021- At Cost
4	Others	d. Balance of Sundry Creditors are subject to confirmation from parties



For A. R. MITRA & CO.
Chartered Accountants

C. K. Tripathy



C. K. Tripathy
(Partner)

M. No. : 072719

FRN : 0003749C

49, Rajendra Nagar, Sakchi,
Jamshedpur-831001 Jharkhand

UDIN : 22072719AAAAA678441

Date : 10/01/2022

Place : Jamshedpur

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

- 1 Name of the assessee : SRI GANESH CONSTRUCTION
- 2 Address : Q.NO. C/26, NAMDA BASTI, GOLMURI,
JAMSHEDPUR, JHARKHAND-831003
- 3 Permanent Account Number : ADDFS1681D
- 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

SN	Type	Registration Number
1	Goods and Services Tax (JHARKHAND)	20ADDFS1681D1ZK

- 5 Status : Firm
- 6 Previous year from : 01/04/2020 to 31/03/2021
- 7 Assessment year : 2021-22

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

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / : No
115BAC/ 115BAD?

Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
PUNAM SHARMA	55.00
ANAND KUMAR SINGH	9.00
SUBHADEEP MANDAL	9.00
ACHINTA KUMAR	9.00
DEBASIS NAHA	9.00
SAMANTA KUMAR	9.00

- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : No

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 0 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building completion(06004)	06004

- b If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : No of books so prescribed.

Nil

- 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.) : AS PER ANNEXURE 'I'

- c List of books of account and nature of relevant documents examined. : AS PER ANNEXURE 'II'

- 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

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : Mercantile system

- b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No

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

- 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:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS: : AS PER ANNEXURE 'III'

- 14 a Method of valuation of closing stock employed in the previous year. : Lower of Cost or Market rate

- b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : No

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- 5 Give the following particulars of the capital asset converted into stock-in-trade: : NA

- 6 Amounts not credited to the profit and loss account, being: -

- a The items falling within the scope of section 28. : NA

- b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. : NA



- c Escalation claims accepted during the previous year. : NA
- d Any other item of income. : NA
- e Capital receipt, if any. : NA
- 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: : NA
- 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 :- : NA
- 19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E : NA
- 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)] : NA
- b Details of contributions received from employees for various funds as referred to in section 36(1)(va): : NA
- 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 : NA
- Personal expenditure : NA
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : NA
- Expenditure incurred at clubs being entrance fees and subscriptions : NA
- Expenditure incurred at clubs being cost for club services and facilities used : NA
- Expenditure by way of penalty or fine for violation of any law for the time being force : NA
- Expenditure by way of any other penalty or fine not covered above : NA
- Expenditure incurred for any purpose which is an offence or which is prohibited by law : NA
- 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: : NA
- (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) : NA
- 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	Aadhaar of the payee	Address of the payee
29/03/2021	1029109	Salary & Wages	BIRENDRA KRISHNA KUNDU	AJRPK5178P	479990058665	S/O : Sidheshwar Kundu, 35, Mango, Post Office Road, Mango, Jamshedpur, Jharkhand, EAST SINGHBHUM - 831012, Jharkhand INDIA

(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 : NA

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

(A) Details of payment on which levy is not deducted: : NA

(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 : NA

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

v. Wealth tax under sub-clause (ia) : 0

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

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii) : NA

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 : NA

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	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(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	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) : 0

f any sum paid by the assessee as an employer not allowable under section 40A(9) : 0

g Particulars of any liability of a contingent nature : NA

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 : NA



total income

i amount inadmissible under the proviso to section 36(1)(iii) : 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : 0

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

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

25 Any amounts of profits chargeable to tax under section 41 and computation thereof : NA

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

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year : NA

(b) Not paid during the previous year; : NA

B Was incurred in the previous year and was:-

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

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	GST	128320

(b) Not paid on or before the aforesaid date. : NA

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : No

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

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

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

8 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same. : No

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



Whether during the previous year the assessee received any consideration for : No
 issue of shares which exceeds the fair market value of the shares as referred
 to in section 56(2)(viib), if yes, please furnish the details of the same.

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

A Whether any amount is to be included as income chargeable under the : No
 head 'income from other sources' as referred to in clause (ix) of sub-section (2)
 of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the : No
 head 'income from other sources' as referred to in clause (x) of sub-section (2)
 of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon (including : No
 interest on the amount borrowed) repaid, otherwise than through an account
 payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section : No
 (1) of section 92CE, has been made during the previous year, If yes,
 please furnish the following details

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

B Whether the assessee has incurred expenditure during the previous year : No
 by way of interest or of similar nature exceeding one crore rupees as
 referred to in sub-section (1) of section 94B, If yes, please furnish the
 following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	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	Assessment Year	Amount



C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. : NA
 (This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

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 :- : NA

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

(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 : NA

(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 :- : NA

(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 : NA

(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 : NA

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:— : NA

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:— : NA

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:— : NA

2 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:- : NA

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



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

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

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 on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
RCHS07909G	194C	Payments to contractors	1029109	1029109	0	0	1029109	0	0

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details: : 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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : No



Tax deduction and Collection Account Number(TA N)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil	Nil	Nil	Nil

- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded : NA
- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products
- (A) Raw materials : NA
- (B) Finished products : NA
- (B) By products : NA

- 36 A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : NA
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : NA

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	20333247			0		
Gross profit/turnover	2267734	20333247	11.15	0	0	0.00
Net profit/turnover	666067	20333247	3.28	0	0	0.00
Stock-in-trade/turnover	0	20333247	0.00	0	0	0.00
material consumed/Finished goods produced	0	0	0.00	0		0.00

- 11 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. : NA
- 12 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : 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	Nil	Nil	Nil	Nil	Nil



Whether the assessee or its parent entity or alternate reporting entity is liable to : No
 furnish the report as referred to in sub-section (2) of section 286:
 if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

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 applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

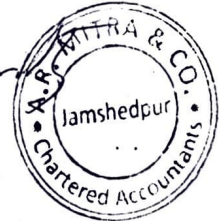
For A. R. MITRA & CO.
 Chartered Accountants

C. K. Tripathy

C. K. Tripathy
 Partner

M. No. : 072719
 FRN : 0003749C

49, Rajendra Nagar, Sakchi, Jamshedpur-831001
 Jharkhand



Date : 10/01/2022
 Place : Jamshedpur

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.)

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	CASH BOOK	Q.NO. C/26 NAMDA BASTI	GOLMURI	JAMSHEDPUR	JHARKHAND	831003
2	BANK BOOK	Q.NO. C/26 NAMDA BASTI	GOLMURI	JAMSHEDPUR	JHARKHAND	831003
3	GENERAL LEDGER	Q.NO. C/26 NAMDA BASTI	GOLMURI	JAMSHEDPUR	JHARKHAND	831003
4	JOURNAL	Q.NO. C/26 NAMDA BASTI	GOLMURI	JAMSHEDPUR	JHARKHAND	831003

List of books of account and nature of relevant documents examined.

SN	Particular
1	CASH BOOK
2	BANK BOOK
3	GENERAL LEDGER
4	JOURNAL

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	As the fundamental accounting assumptions of Going Concern, Consistency and Accrual are followed, hence, no specific disclosures are required.
2	ICDS II-Valuation of Inventories	The Valuation of Work-in Progress with respect to construction project has been valued at Net Relisable Value for Flats booked upto 31.03.2021 and at Cost for Flats not booked till 31st March, 2021 on the basis of percentage Completion Method.
3	ICDS III-Construction Contracts	The assessee is engaged in the business of construction and sale of residential flats. The valuation of work-in-progress with respect to construction project has been valued at net realisable value for Flats booked upto 31.03.2021 and at Cost for Flats not booked till 31st March, 2021 on the basis of percentage completion method.
4	ICDS IV-Revenue Recognition	i) Revenue/Income and cost/Expenditure are generally accounted on accrual basis as they are earned or incurred, except in case of significant uncertainties. In case of construction period revenue was recognised on the basis of percentage of completion and both are recognised on the basis net of taxes and the Discounts.
5	ICDS V-Tangible Fixed Assets	All Tangible Fixed Assets are stated in the Balance Sheet at costless depreciation. The Assessee capitalizes all cost related to fixed assets acquisition and installations. Depreciation has been charged as per rates prescribed by the Companies Act, 2013 and refer clause 18 of Form 3CD.
6	ICDS VII-Governments Grants	No Grants has been received from Central or State Government. Hence, no specific disclosure is required.
7	ICDS IX Borrowing Costs	There was no Borrowings during the year.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	i) During the year no provisions has been passed through profit & loss account and hence, for which no specific disclosure is required. ii) Contingent liabilities and Contingent assets are neither recognised nor disclosed in the financial statements and hence, for which no specific disclosure is required.



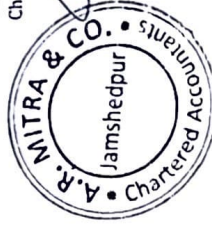
SRI GANESH CONSTRUCTION
Q.NO. C/26, NAMDA BASTI, GOLMURI
JAMSHEDPUR, JHARKHAND - 831003
BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES		ASSETS	
AMOUNT	AMOUNT	AMOUNT	AMOUNT
PARTNER'S CAPITAL A/C (SCH - I)			
	3,521,267.33	CURRENT ASSETS :	
Work-in-progress :			
		I. For flats booked up to 31.03.2021 valued at proportionate realizable price	5,727,250.00
		II. For flats not booked up to 31.03.2021 valued at cost	17,375,040.00
	2,420,849.03		23,102,290.00
CASH & BANK BALANCES :			
	12,832,000.00	Cash in hand	254,992.14
	10,000.00	Current Account with :	
	10,000.00	Punjab & Sind Bank, Jamshedpur	170,260.08
	128,320.00		
	4,605,005.86		
	<u>23,527,442.22</u>		<u>23,527,442.22</u>

Sri Ganesh Construction,

Punem Shastri
Partners,

Subject to our report of even date;
For, A. R. MITRA & CO.
Chartered Accountants



Partner

Place : Jamshedpur

Date : 10.01.2022

PROJECT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Purchases	8,919,520.08	By Work-in-progress:	
To Land cost	7,960,884.29	i. For flats booked upto 31.03.2021 valued at proportionate realisable value	5,727,250.00
To Wages	1,029,109.00	ii. For flats not booked upto 31.03.2021 valued at cost	17,375,040.00
To Salary of Site supervisor, Engineers etc.	156,000.00		23,102,290.00
To Balance being Gross Profit Transferred to Profit & Loss A/c.	2,267,733.58		
		Less : Opening work in progress	2,769,043.05
			<u>20,333,246.95</u>
			<u>20,333,246.95</u>

Sri Ganesh Construction
Punam Sharma
Partners

Place : Jamshedpur

Date : 10.01.2022

Subject to our report of even date:
For, A. R. MITRA & CO.
Chartered Accountants



Partner

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Staff Conveyance	3,115.00	By Balance being Gross Profit	2,267,733.58
To Office Expenses	6,808.00	transferred from Project A/c.	
To Unloading Charges	1,542.00		
To Processing Charges	11,800.00		
To Printing Stationery Expenses	1,250.00		
To Misc Expenses	3,456.00		
To Bank Interest & Charges	201,275.25		
To Audit Fees	10,000.00		
To Consultancy Fee	10,000.00		
To GST	128,320.00		
To Balance being Profit c/d	1,890,167.33		
	<u>2,267,733.58</u>		<u>2,267,733.58</u>
To Partner's Remuneration	1,224,100.00	By Balance being Net Profit b/d	1,890,167.33
To Balance being Net Profit transferred	666,067.33		
to Partners Capital A/c	<u>1,890,167.33</u>		<u>1,890,167.33</u>

Sri Ganesh Construction
Punam Sharma
Partners

Subject to our report of even date;
For, A. R. MITRA & CO.
Chartered Accountants



Place : Jamshedpur.

Date : 10.01.2022

Partner

SCHEDULE OF PARTNERS CAPITAL AS ON 31ST MARCH, 2021

NAME OF THE PARTNER'S	PUNAM SHARMA 55%	ANAND KUMAR SINGH 9%	SUBHADEEP MANDAL 9%	ACHINTA KUMAR 9%	DEBASIS NAHA 9%	SAMANTA KUMAR 9%	TOTAL
Opening Balance	831,100.00	-	-	200,000.00	200,000.00	200,000.00	1,431,100.00
Add : Capital Introduced	-	200,000.00	-	-	-	-	200,000.00
Partners' Remuneration	673,255.00	110,169.00	110,169.00	110,169.00	110,169.00	110,169.00	1,224,100.00
Profit for the Year	366,337.03	59,946.06	59,946.06	59,946.06	59,946.06	59,946.06	666,067.33
SUB TOTAL (A)	1,870,692.03	370,115.06	170,115.06	370,115.06	370,115.06	370,115.06	3,521,267.33
Less : Withdrawals	-	-	-	-	-	-	-
SUB TOTAL (B)	-	-	-	-	-	-	-
BALANCE (A-B)	1,870,692.03	370,115.06	170,115.06	370,115.06	370,115.06	370,115.06	3,521,267.33

Sri Ganesh Construction
Punam Sharma
Partners

Place : Jamshedpur
Date : 10.01.2022

Subject to our report of even date:
For. A. R. MITRA & CO.
Chartered Accountants



Partner

SRI GANESH CONSTRUCTION
Q.NO. C/26, NAMDA BASTI, GOLMURI
JAMSHEDPUR, JHARKHAND - 831003

BANK RECONCILIATION STATEMENT AS ON 31.03.2021
CURRENT ACCOUNT WITH PUNJAB AND SIND BANK (Account No. 1161)

<u>Particulars</u>	<u>Amount</u>
Balance as per Books :	170,260.08

Add : Cheques Issued but not Presented for Payment:

<u>DATE</u>	<u>CHEQUE NO.</u>	<u>AMOUNT</u>	
31.03.2021	911097	106,000.00	106,000.00

Balance as per Bank Statement : 276,260.08

Place : Jamshedpur

Date : 10/01/2022

Sri Ganesh Construction
Punam Sharma
Partners



Subject to our report of even date;
For, A. R. MITRA & CO.
Chartered Accountants

C. H. Singh
Partner