

Acknowledgement Number:734588981191022

Date of filing : 19-Oct-2022

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
2022-23

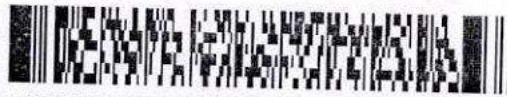
PAN	AAQCS1283A		
Name	SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LIMITED		
Address	1 , SALBAGAN ROAD , Benachity S.O , Faridpur Durgapur , BARDHAMAN , 32-West Bengal , 91-India , 713213		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	c-Filing Acknowledgement Number	734588981191022

Taxable Income and Tax details			
Current Year business loss, if any	1		0
Total Income			72,95,731
Book Profit under MAT, where applicable	2		77,39,543
Adjusted Total Income under AMT, where applicable	3		0
Net tax payable	4		18,96,890
Interest and Fee Payable	5		1,62,522
Total tax, interest and Fee payable	6		20,59,412
Taxes Paid	7		20,59,412
(+)Tax Payable /(-)Refundable (6-7)	8		0
Accreted Income as per section 115TD	9		0
Additional Tax payable u/s 115TD	10		0
Interest payable u/s 115TE	11		0
Additional Tax and interest payable	12		0
Tax and interest paid	13		0
(+)Tax Payable /(-)Refundable (12-13)	14		0

This return has been digitally signed by DEBASISH RAY in the capacity of Managing Director having PAN AGRPR8799L from IP address 103.148.182.62 on 19-Oct-2022  
DSC Sl. No. & Issuer 4979649 & 51611455CN=Capricom CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAQCS1283A067345889811910221884DE0FBF2788400BEFAD94CE62F6F33D64776F

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



Acknowledgement Number:556874200280922

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name

SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LIMITED

Address

NIL, SALBAGAN ROAD, BENACHITY, DURGAPUR, Benachity S.O, Faridpur Durgapur, BARDHAMAN, 32-West Bengal, 91-India, Pincode - 713213

PAN

AAQCS1283A

Aadhaar Number of the assessee, if available

was conducted by us HAJRA SINGH AND DHAR in pursuance of the provisions of the Income-tax Act, 1961,

and We annex hereto a copy of our audit report dated 23-Sep-2022 along with a copy each of

- a. the audited profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022
  - b. the audited balance sheet as at 31-Mar-2022 ; and
  - c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the Assesse, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However, this may not be accurate as the accounting software used by Assesse is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

Accountant Details

Contact Office : 2nd Floor, Surendra Mansion, Jal Khabar Goli, Benachity, Durgapur - 13  
 Mobile No 9434225790. e-mail hsdca2013@gmail.com  
 Head Office : Hindusthan Park, Street No 1 Asansol - 4 Phone (0341) 2254953  
 Branch Office : Nachan Road Bhiringee Durgapur - 13 Phone (0343) 2583305

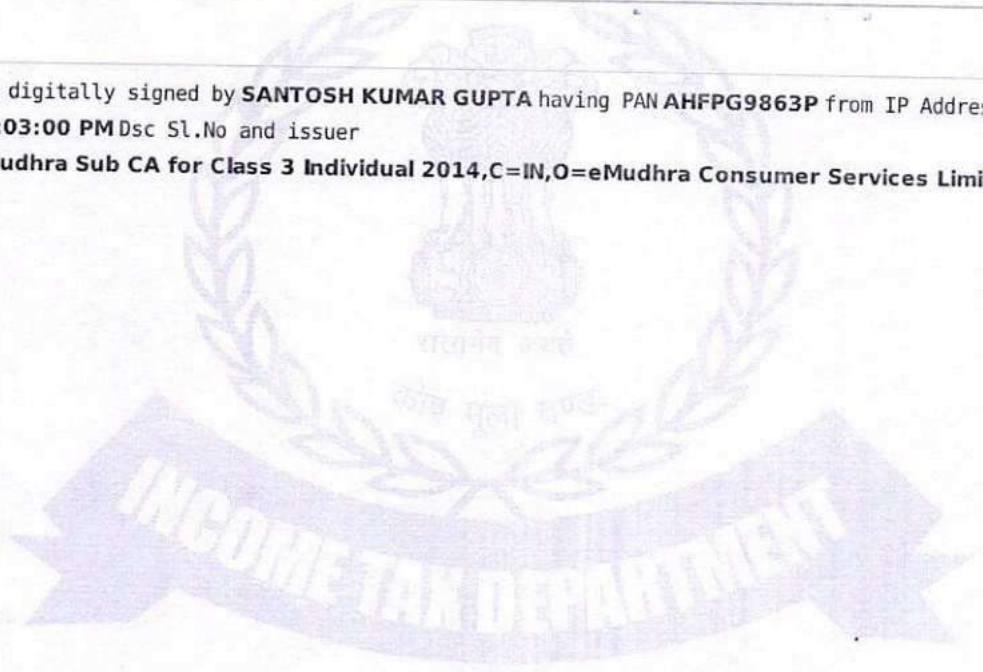


**Acknowledgement Number:556874200280922**

Name	SANTOSH KUMAR GUPTA
Membership Number	062702
FRN (Firm Registration Number)	0317028E
Address	NIL , BHIRINGEE MORE, BENACHITY, DURGA PUR Benachity S.O , Faridpur Durgapur , BARDHAMAN , 32- West Bengal , 91-India , Pincode - 713213
Date of signing Tax Audit Report	23-Sep-2022
Place	103.148.182.62
Date	28-Sep-2022



This form has been digitally signed by **SANTOSH KUMAR GUPTA** having PAN **AHFPG9863P** from IP Address **103.148.182.62** on **28/09/2022 05:03:00 PM** Dsc Sl.No and issuer **20780608CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



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

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

PART - A

1. Name of the Assessee	SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LIMITED	
2. Address of the Assessee	NIL, SALBAGAN ROAD, BENACHITY, DURGA PUR, Benachity S.O, Faridpur Durgapur, BARDHAMAN, 32- West Bengal, 91-India, Pincode - 713213	
*3. Permanent Account Number (PAN)	AAQCS1283A	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AAQCS1283A1ZA
5. Status	Company	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Third Proviso to sec 44AB : Audited under any other law	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD?	No	
Section under which option exercised		

PART - B

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



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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 ?

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

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003

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

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Yes

Sl.No.	Books prescribed
1	CASH BOOK, LEDGER, JOURNAL, STOCK/ SALES/ PURCHASE REGISTER ETC

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

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, LEDGER, JOURNAL, STOCK/ SALES/ PURCHASE REGISTER ETC	SHALBAGAN ROAD	BENACHITY	DURGAPUR	713213	91-India	32- West Bengal



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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, LEDGER, JOURNAL, STOCK/ SALES/ PURCHASE REGISTER ETC

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)? **No**

Sl. No.	Section	Amount
No records added		

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

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? **No**

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)? **No**

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

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

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	AS PER NOTES TO ACCOUNTS



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2.	ICDS II-Valuation of Inventories	Inventories including stores are valued at lower of cost and net realizable value. FIFO method is used as Cost formulae.
3	ICDS III-Construction Contracts	Revenue is recognized under percentage of completion method. The stage of completion is determined on physical proportion of contract work completed. Extra work and variation in contract due to escalation or as mutually agreed, to the extent that it is probable that they will result in revenue and can be reliably measured is also covered.
4	ICDS IV-Revenue Recognition	Revenue is recognized when sale of service occurred as in this trade, property in goods along with risk and reward is transferred to buyer as and when the sale is occurred.
5	ICDS V-Tangible Fixed Assets	Fixed Assets are stated at cost of acquisition and related expenditure less accumulated depreciation/amortization.
6	ICDS VII-Government Grants	NOT APPLICABLE
7	ICDS IX Borrowing Costs	Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred. Borrowing Cost capitalized during the previous year is Rs. NIL.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	NOT APPLICABLE

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

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

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

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

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

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

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

Sl.No.	Description	Amount
		₹ 0



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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

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

₹ 0





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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	₹ 39,015	₹ 0	₹ 0	₹ 39,015	₹ 93,200	₹ 93,200	₹ 0	₹ 0	₹ 14,560	₹ 1,17,655
2	Plant and Machinery @ 40%	40	₹ 15,592	₹ 0	₹ 0	₹ 15,592	₹ 7,811	₹ 7,811	₹ 0	₹ 0	₹ 7,799	₹ 15,604

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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

Sl. No.	Description	Amount
		No records added

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

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



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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	



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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0



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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

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

₹ 0

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

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;



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

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

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

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

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0



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

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
₹ 0			



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b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount ₹ 0
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B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount ₹ 0
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b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount ₹ 0
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State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

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

No

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

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

Sl. No.	Type	Particulars
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Amount - Prior period to which it relates (Year in yyyy-yy format)



No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ?

**No**

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?

**No**

Please furnish the details of the same

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

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

**No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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

**No**

b. Please furnish the following details:





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Sl. No.	Nature of income	Amount
	No records added	

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? **No**

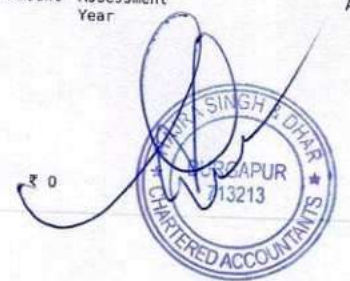
b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? **No**

b. Please furnish the following details

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



**Acknowledgement Number:556874200280922**

c.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	No records added								

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	No records added						



**Acknowledgement Number:556874200280922**

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

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

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

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

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

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

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

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

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



**Acknowledgement Number:556874200280922**

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

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

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

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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

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

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



**Acknowledgement Number:556874200280922**

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

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

No

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

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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

No

Please furnish the details of the same.

₹ 0

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

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
		No records added



**Acknowledgement Number:556874200280922**

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

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

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

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

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



**Acknowledgement Number:556874200280922**

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

No



**Acknowledgement Number:556874200280922**

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 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	39168978		0	
(b)	Gross profit / Turnover	39168978			
(c)	Net profit / Turnover	7739542	39168978	19.76	-455177
(d)	Stock-in-Trade / Turnover	39168978			
(e)	Material consumed / Finished goods produced				

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

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

*(Signature)*  




**Acknowledgement Number:556874200280922**

No records added

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

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

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

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

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

No records added

Accountant Details

Accountant Details

Name



SANTOSH KUMAR GUPTA

**Acknowledgement Number:556874200280922**

Membership Number	062702
FRN (Firm Registration Number)	0317028E
*Address	NIL. BHIRINGEE MORE, BENACHITY, DURGA PUR Benachity S.O, Faridpur Durgapur, BARDHAMAN, 32- West Bengal, 91-India, Pincode - 713213
Place	103.148.182.62
Date	28-Sep-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 (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	04-Apr-2021	04-Apr-2021	₹ 22,900	₹ 0	₹ 0	₹ 0	₹ 22,900
	2	01-Dec-2021	01-Dec-2021	₹ 41,800	₹ 0	₹ 0	₹ 0	₹ 41,800
	3	29-Mar-2022	29-Mar-2022	₹ 28,500	₹ 0	₹ 0	₹ 0	₹ 28,500
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	11-Feb-2022	11-Feb-2022	₹ 7,811	₹ 0	₹ 0	₹ 0	₹ 7,811

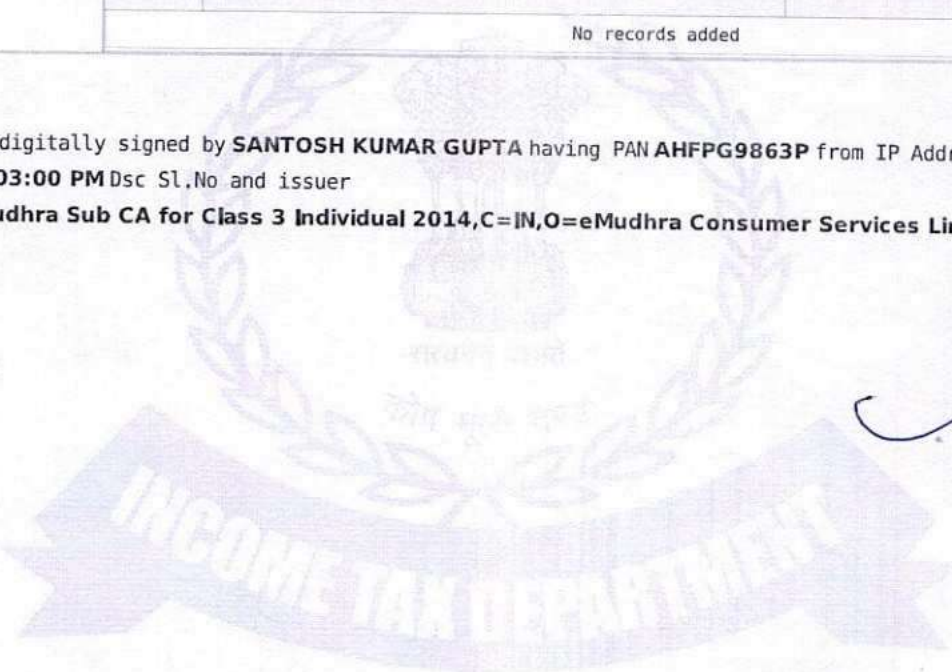
**Deductions Details (From Point No.18)**



**Acknowledgement Number:556874200280922**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by **SANTOSH KUMAR GUPTA** having PAN **AHFPG9863P** from IP Address **103.148.182.62** on **28/09/2022 05:03:00 PM** Dsc Sl.No and issuer **20780608CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Balance Sheet as at 31/03/2022

	Notes	31-03-2022 (in Rs.)	31-03-2021 (in Rs.)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders Fund</b>			
Share Capital	1	17,10,000.00	17,10,000.00
Reserves & Surplus	2	1,44,34,087.92	85,92,668.64
Money Received against Warrants		0.00	0.00
		<b>1,61,44,087.92</b>	<b>1,03,02,668.64</b>
<b>Share Application Money pending allotment</b>		0.00	0.00
<b>Non-current Liabilities</b>			
Long Term Borrowings		0.00	0.00
Deferred Tax Liabilities (Net)	3	10,643.00	9,410.00
Other Long Term Liabilities		0.00	0.00
Long Term Provisions		0.00	0.00
		<b>10,643.00</b>	<b>9,410.00</b>
<b>Current Liabilities</b>			
Short Term Borrowings	4	10,00,000.00	10,00,000.00
Trade Payables			94,62,642.08
(i) Total outstanding dues of micro enterprises and small enterprises			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		93,44,056.08	
Other Current Liabilities	5	49,25,976.00	1,45,27,052.00
Short Term Provisions	6	18,96,890.00	2,74,699.00
		<b>1,71,66,922.08</b>	<b>2,52,64,393.08</b>
<b>Total</b>		<b>3,33,21,653.00</b>	<b>3,55,76,471.72</b>
<b>ASSETS</b>			
<b>Non-current Assets</b>			
<b>Fixed Assets</b>			
Tangible Assets	7	1,19,625.20	45,717.20
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Intangible Assets under development		-	-
Non-current Investments	8	2,09,42,270.00	60,92,635.00
Deferred Tax Assets (Net)	3	-	-
Long Term Loans & Advances		-	-
Other Non-current Assets		-	-
		<b>2,10,61,895.20</b>	<b>61,38,352.20</b>
<b>Current Assets</b>			
Current Investments		-	-
Inventories	9	55,67,560.22	2,09,79,188.66
Trade Receivables		-	-
Cash and Cash Equivalents	10	30,00,135.58	50,89,566.86
Short Term Loans & Advances	11	28,75,300.00	28,75,300.00
Other Current Assets	12	8,16,762.00	4,94,064.00
		<b>1,22,59,757.80</b>	<b>2,94,38,119.52</b>
<b>Total</b>		<b>3,33,21,653.00</b>	<b>3,55,76,471.72</b>

Significant Accounting Policies

22

The accompanying notes are an integral part of the financial statements

**HAJRA SINGH & DHAR**  
Chartered Accountants

SANTOSH KUMAR GUPTA  
PARTNER  
M.No.062702



SRI KRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.  
SRI KRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.

For and on behalf of the Board

*Debasish Ray*  
DEBASISH RAY  
Director  
DIN-03266756

*Subhasis Ray*  
SUBHASIS RAY  
Director  
DIN-01441845

Place :DURGAPUR-713213

Date : 23.09.2022

# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Profit /Loss for the period ending 31/03/2022

	Notes	31-03-2022 (in Rs.)	31-03-2021 (in Rs.)
<b>Continuing Operations</b>			
<b>REVENUE</b>			
Revenue from Operations	13	3,91,68,978.00	0.00
Less : Excise Duty		0.00	0.00
Revenue from Operations (Net)		3,91,68,978.00	0.00
Increase in Inventories of FG/WIP/Stock-in-trade	14	-	99,38,158.47
Other Income	15	7,12,232.88	2,95,121.00
<b>Total Revenue</b>		<b>3,98,81,210.88</b>	<b>1,02,33,279.47</b>
<b>EXPENSES</b>			
Construction Cost	10	1,43,14,412.56	99,38,158.47
Purchases of Stock-in-Trade		0.00	0.00
Decrease in Inventories of FG/WIP/Stock-in-trade		15411628.44	0.00
Employee Benefit Expenses	16	3,20,500.00	1,50,822.00
Finance Cost	17	1,773.00	10,803.30
Depreciation & Amortisation Expenses	18	27,103.00	23,900.00
Other Expenses	19	20,66,251.60	5,64,772.53
<b>Total Expenses</b>		<b>3,21,41,668.60</b>	<b>1,06,88,456.30</b>
<b>Profit Before Exceptional and Extraordinary Items &amp; Tax</b>		<b>77,39,542.28</b>	<b>(4,55,176.83)</b>
Exceptional Income / Expenses		-	-
<b>Profit Before Extraordinary Items &amp; Tax</b>		<b>77,39,542.28</b>	<b>(4,55,176.83)</b>
Prior Period Items		-	-
Extraordinary Items		-	-
<b>Profit Before Tax</b>		<b>77,39,542.28</b>	<b>(4,55,176.83)</b>
Provision for Taxation	20	18,98,123.00	1,721.00
<b>Profit/(Loss) for the period from continuing operations</b>		<b>58,41,419.28</b>	<b>(4,56,897.83)</b>
<b>Discontinuing Operations</b>			
Profit/(Loss) from Discontinuing operations		-	-
Tax expense of Discontinuing operations		-	-
<b>Profit/(Loss) from Discontinuing operations after Tax</b>		<b>58,41,419.28</b>	<b>(4,56,897.83)</b>
<b>Profit/(Loss) for the period</b>		<b>58,41,419.28</b>	<b>(4,56,897.83)</b>
<b>Earnings per Share</b>			
	21		
Basic EPS (in Rs.)		-	-
Diluted EPS (in Rs.)		-	-
Face value per Equity Share		-	-
Average No. of Shares for Basic EPS		-	-
Adjustment to Average No. of Shares		-	-
Average No. of Shares for Diluted EPS		-	-

**HAJRA SINGH & DHAR**  
Chartered Accountants

SANTOSH KUMAR GUPTA  
PARTNER  
M.No.062702



Place :DURGAPUR-713213  
Date : 23.09.2022

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

For and on behalf of the Board

*Debasish Ray*  
DEBASISH RAY  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
SUBHASIS RAY  
Director  
DIN-01441845

# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

1. SHARE CAPITAL	31-03-2022	31-03-2021
<b>Authorised Share Capital :</b>		
Equity Shares 200000 of Rs.10 each	2000000.00	2000000.00
	<b>2000000.00</b>	<b>2000000.00</b>
<b>Issued Subscribed and Paid Up Capital :</b>		
Equity Shares 171000 of Rs.10 each	1710000.00	1710000.00
	<b>1710000.00</b>	<b>1710000.00</b>
	<b>1710000.00</b>	<b>1710000.00</b>

## a. Reconciliation of Shares Outstanding Equity Shares

At the beginning of the period	171000	171000
Addition during the period	0	0
Deduction during the period	0	0
Outstanding at the end of the period	171000	171000

## b. Rights, Preference & Restrictions attached to each class of Share Capital

The company has one class of Equity share having a par value of Rs.10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion of their shareholding.

## c. Details of shareholders holding more than 5% shares in the company

Details of Shareholder	As at 31st March'2022	As at 31st March'2021
1. DEBASISH RAY	700000 41.00%	700000 41.00%
2. SUBHASIS RAY	1010000 59.00%	1010000 59.00%

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Ray*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

2. RESERVES & SURPLUS	31-03-2022	31-03-2021
<b>Capital Surplus</b>		
As per last Balance Sheet	-	-
Add : Additions during the year	-	-
Less : Transfer / Adjustment during the year	-	-
	-	-
<b>Profit &amp; Loss Account</b>		
As per last Balance Sheet	85,92,668.64	90,49,566.47
Add : Transfer from General Reserves	-	-
Add : Transfer from Capital Reserves	-	-
Add : Transfer from Special Sources	-	-
Add : Transfer from Other Reserves	-	-
Add : Other Additions	-	-
Less : Transfer to General Reserves	-	-
Less : Transfer to Statutory Reserves	-	-
Less : Transfer to Capital Reserves	-	-
Less : Transfer to Capital Redemption Reserves	-	-
Less : Transfer to Debenture Redemption Reserves	-	-
Less : Transfer to Other Reserves	-	-
Less : Appropriation for Interim Dividend	-	-
Less : Appropriation for Final Dividend	-	-
Less : Appropriation for Preference Dividend	-	-
Less : Appropriation for Special Dividend	-	-
Less : Appropriation for Dividend Distribution Tax on Equity Dividend	-	-
Less : Appropriation for Dividend Distribution Tax on Preference Divic	-	-
Less : Other Deductions(Misc/Preliminary Expd not w/off)	-	-
	85,92,668.64	90,49,566.47
Surplus / (Deficit) during the year	58,41,419.28	(4,56,897.83)
	<u>1,44,34,087.92</u>	<u>85,92,668.64</u>
	<u>1,44,34,087.92</u>	<u>85,92,668.64</u>

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Abanish Reep*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

## 3. DEFERRED TAX ASSET / LIABILITIES

	31-03-2022	31-03-2021
<b>Deferred Tax Liabilities</b>		
Fixed Assets	0.00	0.00
Others	10643.00	9410.00
	<b>10643.00</b>	<b>9410.00</b>
<b>Deferred Tax Assets</b>		
Fixed Assets	0.00	0.00
Others	0.00	0.00
	<b>0.00</b>	<b>0</b>
	<b>-10643.00</b>	<b>-9410.00</b>

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Reay*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Seebhasis Reay*  
Director  
DIN-01441845





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

4. LONG TERM BORROWINGS	31-03-2022	31-03-2021
<b>Loans Repayable on Demand - Secured</b>		
Banks	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Loans Repayable on Demand - Unsecured</b>		
Related Parties	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Amount Due from Related Parties - Secured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Amount Due from Related Parties - Unsecured</b>		
Debasish Ray	1000000.00	1000000.00
	0.00	0.00
	<u>1000000.00</u>	<u>1000000.00</u>
<b>Deposits - Secured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Deposits - Unsecured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Other Short Term Borrowings - Secured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Other Short Term Borrowings - Unsecured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>1000000.00</u>	<u>1000000.00</u>

a. Details of Default in Repayment of Long Term Borrowings & Interest

b. Details of Short Term Borrowings guaranteed by Directors & Others

c. Other Information

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.  
*Debasish Ray*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.  
*Subhasis Ray*  
Director  
DIN-01441845



**SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED**

Notes to Financial statements for the year ended, 31/03/2022

**5. OTHER CURRENT LIABILITIES**

	31-03-2022	31-03-2021
Advance For Flat Booking	4792676.00	14337132.00
Other Advance	0.00	0.00
Other Payables	1,33,300.00	1,89,920.00
	<b>4925976.00</b>	<b>14527052.00</b>

**Other Payables**

GST Payable	0.00	11000.00
Accounting Charges	0.00	30000.00
Tax Audit Fees	59000.00	67620.00
Salary payable	27100.00	34700.00
Statutory Fees	47200.00	23600.00
ROC Charges	0.00	9000.00
ROC Filing Charges	0.00	14000.00
	<b>1,33,300.00</b>	<b>1,89,920.00</b>

**NOTE 5 - OTHER LONG-TERM LIABILITIES**

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A) Trade payables	93,44,056.08	94,62,642.08
(B) Others	1,33,300.00	1,89,920.00
<b>Total</b>	<b>94,77,356.08</b>	<b>96,52,562.08</b>

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	93,44,056.08	94,62,642.08
<b>Total</b>	<b>93,44,056.08</b>	<b>94,62,642.08</b>

Creditors have not provided the information regarding their category as micro enterprises and small enterprises. Hence all creditors are considered

**(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006**

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	NIL	NIL
(A)(ii) Interest amount remaining unpaid		
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day		
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006		
(D) Interest accrued and remaining unpaid		
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises		
<b>Total</b>		

**Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022**

Particulars	As at 31 March, 2022					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	93,44,056.08	-	-	-	93,44,056.08
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	-	93,44,056.08	-	-	-	93,44,056.08

Unbilled Dues to be disclosed separately

**Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2021**

Particulars	As at 31 March, 2021					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	94,62,642.08	-	-	-	94,62,642.08
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	-	94,62,642.08	-	-	-	94,62,642.08

Unbilled Dues to be disclosed separately

Particulars	As at 31 March, 2021					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Unbilled Dues	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

SRI KRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.

*Debasis Reej*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.

*Debasis Reej*  
Director  
DIN-01441845



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(refer Page 151 to 152 of ICAI Guidance Note)

NOTE 7 - TRADE PAYABLES

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	93,44,056.08	94,62,642.08
<b>Total</b>	<b>93,44,056.08</b>	<b>94,62,642.08</b>

Creditors have not provided the information regarding their category as micro enterprises and small enterprises. Hence all creditors are considered as creditors other than micro enterprises and small enterprises.

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	NA	NA
(A)(ii) Interest amount remaining unpaid		
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day		
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006		
(D) Interest accrued and remaining unpaid		
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises		
<b>Total</b>		

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022

Particulars	As at 31 March, 2022					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME						
(ii) Undisputed dues - Others	-	93,44,056.08				93,44,056.08
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
<b>Total</b>						

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2021

Particulars	As at 31 March, 2021					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME						
(ii) Undisputed dues - Others	-	94,62,642.08				94,62,642.08
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
<b>Total</b>						

Particulars	As at 31 March, 2021					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Unbilled Dues	-	-	-	-	-	-
<b>Total</b>						

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

Debasish Reep  
Director  
DIN - 03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

Seebhasis Roy  
Director  
DIN - 01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITE

Notes to financial statements for the year ended, 31/03/2022

6. SHORT TERM PROVISIONS	31-03-2022	31-03-2021
<b>Provision for Employee Related Liabilities</b>		
Provision for Employees	0	0
	<u>0</u>	<u>0</u>
<b>Provision for Dividend</b>		
	0	0
	<u>0</u>	<u>0</u>
<b>Provision for Dividend Distribution Tax</b>		
	0	0
	<u>0</u>	<u>0</u>
<b>Provision for Stautory Liabilities</b>		
Opening		0
Current	1896890.00	274699.00
	<u>1896890.00</u>	<u>274699.00</u>
<b>Other Short Term Provisions</b>		
	0	0
	<u>0</u>	<u>0</u>
	<u>1896890.00</u>	<u>274699.00</u>

SRI KRISHNA INFRASTRUCTURE  
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*Debasis Roy*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subroto Roy*  
Director  
DIN-01441845



## Note-5

## FIXED ASSETS

Particulars	Rate	ORIGINAL COST				DEPRICIATION				Net Block
		Opening Balance As at 01/04/2021	Additions	Deductions/A djustments	As at 31/3/2022	Upto 31/3/2021	Additions	Deductions/A djustments	As at 31/3/2022	W.D.V. As On 31/03/2022
Computer	63.16%	21,000.00	0.00	0.00	21,000.00	20,866.53	84.00	0.00	20,950.53	49.47
Printer	63.16%	24,350.00	0.00	0.00	24,350.00	21,326.37	1,910.00	0.00	23,236.37	1,113.63
Computer Software	63.16%	29,195.00	7811.00	0.00	37,006.00	27,681.00	1,618.00	0.00	29,299.00	7,707.00
Router	63.16%	16278.10	0.00	0.00	16,278.10	12211.00	2,569.00	0.00	14,780.00	1,498.10
Air Conditioners	25.89%	45900.00	93200.00	0.00	1,39,100.00	8921.00	20,922.00	0.00	29,843.00	1,09,257.00
<b>TOTAL</b>		<b>1,36,723.10</b>	<b>101011.00</b>	<b>0.00</b>	<b>2,37,734.10</b>	<b>91,005.90</b>	<b>27,103.00</b>	<b>0.00</b>	<b>1,18,108.90</b>	<b>1,19,625.20</b>

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Robarish Roy*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Roy*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

8. NON-CURRENT INVESTMENTS	31-03-2022	31-03-2021
<b>A. Quoted Investments</b>		
<b>1. Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
Other Investments	0	0
	0	0
<b>2. Non-Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
Other Investments	0	0
	0	0
<b>3. Other Investments</b>		
Investments in Associates	0	0
Investments in Joint Venture	0	0
Investments in Subsidiaries	0	0
Investments in Controlled Special Purpose Entities	0	0
	0	0
<b>B. Unquoted Investments</b>		
<b>1. Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
In Mutual Funds	0	0
In Property	0	0
Other Investments	0	0
	0	0
<b>2. Non-Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
In Mutual Funds	0	0
In Property	0	0
Other Investments	20942270.00	6092635.00
Gold Coin	0	0
	20942270.00	6092635.00
<b>3. Other Investments</b>		
Investments in Associates	0	0
Investments in Joint Venture	0	0
Investments in Subsidiaries	0	0
Investments in Controlled Special Purpose Entities	0	0
Investment in Capital of Partnership Firm	0	0
	0	0
<b>Less : Provision for Diminution in Non-current Investments</b>	0	0
	20942270	6092635

Director  
DIN-03266756

& HOUSING (DGP) PVT. LTD.

Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

9. INVENTORIES	31-03-2022	31-03-2021
Opening Work-in progress	20979188.66	11041030.19
Building Materials	9785289.56	5146962.47
Departmental Fees	254595.00	14603.00
Labour Charges	2773770.00	1656880.00
Deposit For Water Connection	0.00	472500.00
Expenses for Water Supply	43300.00	0.00
Development Agreement	140048.00	0.00
Artrecture Fees	116000.00	120000.00
NOC	1055010.00	522971.00
Conversion fees	0.00	101207.00
Site Expenses	51400.00	105630.00
Plan Fees	0.00	1477405.00
Lift	95000.00	320000.00
<b>Total</b>	<b>35293601.22</b>	<b>20979188.66</b>
Less: Cost of Flat Sold	29726041.00	0.00
<b>Total</b>	<b>5567560.22</b>	<b>20979188.66</b>

Notes :

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasis K Reep*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

10. CASH & CASH EQUIVALENTS	31-03-2022	31-03-2021
<b>Cash Balance on Hand</b>		
Cash in Hand	142821.63	255435.91
	<b>142821.63</b>	<b>255435.91</b>
<b>Bank Balance with Scheduled Bank</b>		
In Current Accounts	2857313.95	4834130.95
In Deposit Accounts	0.00	0.00
	<b>2857313.95</b>	<b>4834130.95</b>
<b>Bank Balance with Other Banks</b>	0.00	0.00
	<b>0.00</b>	<b>0.00</b>
<b>Cheques, Drafts on Hand</b>	0.00	0.00
<b>Other Cash &amp; Cash Equivalents</b>	0.00	0.00
	<b>3000135.58</b>	<b>5089566.86</b>

SRI KRISHNA INFRASTRUCTURE  
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*Debasish Reey*  
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SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Reey*  
Director  
DIN - 01441845





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

## 11. SHORT TERM LOANS & ADVANCES

31-03-2022

31-03-2021

### Other Short Term Loans & Advances

Secured, Considered Good	0.00	0.00
Unsecured, Considered Good	2875300.00	28753000.00
Unsecured, Considered Doubtful	0.00	0.00
Less : Provision for Doubtful Loans & Advances	0.00	0.00
	<u>2875300.00</u>	<u>28753000.00</u>
	<u>2875300.00</u>	<u>28753000.00</u>

SRI KRISHNA INFRASTRUCTURE  
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SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Rebasish Reep*  
Director  
DIN-03266756

*Subhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

## 12. OTHER CURRENT ASSETS

	31-03-2022	31-03-2021
Advance Tax	740000.00	300000.00
Deposit (EMD OBC)	5000.00	5000.00
Service tax receivable	0.00	87750.00
TDS	69766.00	101314.00
TCS	1996.00	0.00
	<b>816762.00</b>	<b>494064.00</b>

SRI KRISHNA INFRASTRUCTURE  
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*Debasis Reay*  
Director  
DIN- 03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Reay*  
Director  
DIN- 01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

13. REVENUE FROM OPERATIONS	31-03-2022	31-03-2021
<b>Revenue from Sale of Products</b>		
Export Sales	0	0
Domestic Sales (Softwares)	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Sale of Services</b>		
Maintenance Charges	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Contract</b>		
Works Contract	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Intangible Assets</b>		
Patents Charges	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Other Operations</b>		
Flat Sale	39168978.00	0.00
	<u>39168978.00</u>	<u>0.00</u>
Less : Service Tax Collected	0.00	0.00
Less : Other Duties & Taxes Collected	0.00	0.00
Less : Inter Division Tranfers	0.00	0.00
Less : Brokerage Discounts & Rebates	0.00	0.00
Less : Sales Return	0.00	0.00
Less : Other Allowances & Deductions against Sa	0.00	0.00
	<u>39168978.00</u>	<u>0.00</u>

SRI KRISHNA INFRASTRUCTURE  
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*Debasish Ray*  
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& HOUSING (DGP) PVT. LTD.

*Seebhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

15. OTHER INCOME	31-03-2022	31-03-2021
Rent Receipt	0.00	0.00
Commission	0.00	0.00
Dividend Income	0.00	0.00
Interest Income	707894.00	295121.00
Profit on sale of fixed assets	0.00	0.00
Profit on sale of investment being securities chargeable to Securitie	0.00	0.00
Profit on sale of other investment	0.00	0.00
Profit on account of currency fluctuation	0.00	0.00
Agriculture income	0.00	0.00
Net gain / (loss) on sale of investment	0.00	0.00
Other non operating income	0.00	0.00
Other Income	4338.88	0.00
	<b>712232.88</b>	<b>295121.00</b>

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Rebasish Ray*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Seebhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

10. Construction Cost	31-03-2022	31-03-2021
Building Materials	9785289.56	0.00
Labour Charges	2773770.00	0.00
Deposit for Water Connection	43300.00	0.00
NOC	1055010.00	0.00
Site expenses	51400.00	0.00
Development Agreement	140048.00	0.00
Artrecture Fees	116000.00	0.00
Departmental charges	254595.00	0.00
Lift	95000.00	0.00
	<b>14314412.56</b>	<b>0.00</b>
	<b>14314412.56</b>	<b>0.00</b>

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasis Ray*  
Director  
DIN-03266756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

## 14. CHANGES IN INVENTORIES

	31-03-2022	31-03-2021
<b>Traded Goods</b>		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Finished Goods</b>		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Work in Progress</b>		
Opening Stock	20979188.66	11041030.19
Less : Closing Stock	5567560.22	20979188.66
	<u>15411628.44</u>	<u>-9938158.47</u>
<b>Other Inventories</b>		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>15411628.44</u>	<u>-9938158.47</u>
<b>Increase in Inventories of FG/WIP/Stock-in-trade</b>	0.00	9938158.47
<b>Decrease in Inventories of FG/WIP/Stock-in-trade</b>	15411628.44	0.00

### a. Details of Inventory

	31-03-2022	31-03-2021
<b>Traded Goods</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Finished Goods</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Work in Progress</b>		
Contract job done but not certified	5567560.22	20979188.66
	<u>5567560.22</u>	<u>20979188.66</u>
<b>Other Inventory</b>		
Store Material (Cement, Steel etc.)	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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& HOUSING (DGP) PVT. LTD.

*Seebasis Reep*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

16. EMPLOYEE BENEFIT EXPENSES	31-03-2022	31-03-2021
Salaries & Wages	3,20,500.00	1,50,822.00
Overtime Wages	0.00	0.00
Bonus	0.00	0.00
Directors' Remuneration	0.00	0.00
Managerial Remuneration	0.00	0.00
Reimbursement of Medical Exp	0.00	0.00
Leave Encashment	0.00	0.00
Leave Travel Benefits	0.00	0.00
Free or concessional ticket provided by the employer for private journeys of his employees or their family members	0.00	0.00
Contribution to approved Superannuation fund	0.00	0.00
Contribution to recognised Provident fund	0.00	0.00
Contribution to recognised Gratuity fund	0.00	0.00
Contribution to any other fund/ESI	0.00	0.00
Any other benefit to employees in respect of which an expenditure has been incurred.		0.00
Gratuity	0.00	0.00
Performance Pay	0.00	0.00
Profit Share	0.00	0.00
	<b>3,20,500.00</b>	<b>1,50,822.00</b>

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& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

17. FINANCE COSTS	31-03-2022	31-03-2021
Interest Expenses	0.00	0.00
Bank charges/Bank Guarantee Charges	1,773.00	10,803.30
	1,773.00	10,803.30

SRI KRISHNA INFRASTRUCTURE  
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& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

18. DEPRECIATION & AMORTISATION EXPENSES	31-03-2022	31-03-2021
Depreciation Expense	27103.00	23,900.00
Amortisation Expense	0.00	0.00
	<b>27103.00</b>	<b>23900.00</b>

SRI KRISHNA INFRASTRUCTURE  
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*Debarish Reep*  
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& HOUSING (DGP) PVT. LTD.

*Sambhasis Ray*  
Director  
DIN - 01441845



**SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED**

Notes to financial statements for the year ended, 31/03/2022

19. OTHER EXPENSES	31-03-2022	31-03-2021
<b>Manufacturing &amp; Service Cost</b>		
Transportation charges/Freight	-	-
<b>Sub Contract Expenses</b>	-	-
<b>Departmental Deduction</b>	-	-
<b>Site Expenses &amp; Supervision Charges</b>	-	-
<b>Drawing &amp; Designing Expenses</b>	-	-
<b>Software Expenses</b>	-	-
<b>Consumption of stores and spare parts.:</b>		
Oil	-	-
Packing Materials	-	-
Stores	-	-
Other consumables	-	-
Tools, Jigs & fixtures	-	-
Power and fuel. (Electricity/Generator Exp)	1,02,941.00	54,368.00
Repairs to buildings.	-	-
Repairs to machinery	-	-
	<u>1,02,941.00</u>	<u>54,368.00</u>
<b>Research &amp; Development Expenditure</b>		
Installation S/W	-	-
	<u>-</u>	<u>-</u>
<b>Payment to Auditors</b>		
As auditors - statutory audit	23,600.00	23,600.00
	<u>23,600.00</u>	<u>23,600.00</u>
<b>Selling/Marketing Expenses</b>		
Sales promotion including publicity (other than advertisement)	-	-
Advertisement	-	-
	<u>-</u>	<u>-</u>
<b>Other Expenses</b>		
<b>Duties and taxes in respect of goods and services purchased</b>		
Rents	-	-
<b>Insurance</b>		
Medical Insurance	-	-
Life Insurance	-	-
Keyman Insurance	-	-
Other Insurance including factory, office, car, goods, etc	-	-
Travelling expenses including foreign travelling	-	-
Conveyance Expenses	-	-
Telephone Exps.	77,999.00	5,076.00
Donation	-	-
<b>Rates and taxes, paid or payable to Government or any local body (exluding taxes on income)</b>		
VAT/Sales Tax	-	-
Any other rate, tax, duty or cess	-	-
Other Expenses*	18,61,711.60	4,81,728.53
	<u>19,39,710.60</u>	<u>4,86,804.53</u>
	<u>20,66,251.60</u>	<u>5,64,772.53</u>

**Other Expenses\***

Repair & Maintaience		0.00
Printing & Stationery	26,285.00	1,140.00
JCB Hire Charges	1,15,525.00	56,635.00
GST Paid	3,65,567.00	0.00
General Expenses	39,093.00	50,200.00
Office Expenses	1,78,035.60	31,390.53
Security Charges	2,40,000.00	225,000.00
Computer Software Expenses	0.00	10,678.00
Consultancy Charges	1,20,000.00	0.00
Accounting Charges	-	30,000.00
Directors Remuneration	1,00,000.00	0.00
Donation & Subscription	1,40,525.00	0.00
Travelling Charges	1,79,181.00	21,400.00
GST Late Fine paid	200.00	0.00
GIBD Tax paid	0.00	11,060.00
Service tax paid	87,750.00	0.00
Hira Registration Charges	0.00	4,025.00
Tax Audit Fees	29500.00	29500.00
ROC Charges	0.00	6200.00
ROC Filling Fees	0.00	4500.00
Transportation Charges	240050.00	0.00
	<u>18,61,711.60</u>	<u>4,81,728.53</u>

SRI KRISHNA INFRASTRUCTURE  
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*Debasish Reay*  
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SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Reay*  
Director  
DIN- 01441845



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2022

## 20. PROVISION FOR TAXATION

	31-03-2022	31-03-2021
Tax Expenses	18,96,890.00	
Deferred Tax Expenses	1,233.00	1,721.00
Short provision of Tax of earlier year		
	<b>18,98,123.00</b>	<b>1,721.00</b>

SRI KRISHNA INFRASTRUCTURE  
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*Rebasis K Ray*  
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& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director  
DIN-01441845



Note : Calculation of Deferred Tax

**(A) Items debited to Profit & Loss a/c**

Depreciation as per Books 27,103.00  
Penalty -

**(B) Less : Expenses allowed**

Depreciation as per Income Tax 22,359.00

**(C) Less : Income credited to P/L but Not Taxable**

Profit on sale of Fixed Assets -  
[B+C] 22,359.00  
Difference [A-(B+C)] 4,744.00  
Less : Permanenet Difference if any  
Net Timing Difference 4,744.00  
Rate of Tax 26.00  
Deferred Tax Asset (Liability) 1,233.00  
Add: MAT Liability u/s 115]  
Provision for Deferred Tax Asset (Liability) 1,233.00

SRI KRISHNA INFRASTRUCTURE  
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*Rebasish Ray*  
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DIN - 032 66 756

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Seelbhasis Ray*  
Director  
DIN - 01441845



## Depreciation as per Income Tax Act

PARTICULARS	RATE OF DEP	W.D.V. AS ON 31-03-2021	ADDITION MORE THAN 180 DAYS	ADDITION LESS THAN 180 DAYS	DELETION UPTO	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31-03-2022
<b>Land &amp; Building</b>							
<b>Plant and Machinery (Rate 15%)</b>							
Air Conditioners	15%	39,015.00	22,900.00	70,300.00		14,560.00	1,17,655.00
<b>TOTAL</b>		<b>39,015.00</b>	<b>22,900.00</b>	<b>70,300.00</b>		<b>14,560.00</b>	<b>1,17,655.00</b>
<b>Plant and Machinery (Rate 40%)</b>							
COMPUTER	40%	15,592.10	-	7,811.00	-	7,799.00	15,604.10
<b>TOTAL</b>		<b>15,592.10</b>	<b>-</b>	<b>7,811.00</b>	<b>-</b>	<b>7,799.00</b>	<b>15,604.10</b>
<b>Plant and Machinery (Rate 30%)</b>							
<b>TOTAL</b>	30%	-	-	-	-	-	-
<b>Furniture &amp; fittings</b>							
FURNITURE & FIXTURE	10%	-	-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GROSS TOTAL</b>		<b>54,607.10</b>	<b>22,900.00</b>	<b>78,111.00</b>	<b>-</b>	<b>22,359.00</b>	<b>1,33,259.10</b>
<b>PREVIOUS YEAR</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.Debasis Ray  
Director  
DIN - 032 66 756Debasis Ray  
Director  
DIN - 01441845

Name & Address of the Assessee :	SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) P SHALBAGAN ROAD BENACHITY DURGAPUR, BURDWAN
Date of Formation/Incorporation	16-12-2010
Permanent Account No.	-
Previous year ended on :	31-03-2022
Assessment year :	2022-2023

**STATEMENT OF ASSESSABLE INCOME**

Amount (Rs.)

**I. PROFIT & GAINS FROM BUSINESS AND PROFESSION**

Net Profit as per Profit and Loss Account		77,39,542.28
Add: Depreciation as per Books of Accounts	27,103.00	
Penalty/Interest not allowable	-	
	-	
	-	
	-	27,103.00
Add: Expenses considered under separate head	-	77,66,645.28
	-	
	-	
Less: Depreciation allowable As per Income Tax Rules		22,359.00
Less: Income not taxable		
Share of Profit from JV	-	
Profit on sale of Fixed Assets( Adjusted against block)	-	
		77,44,286.28
Less: Loss of Previous Year	4,48,556.00	
	-	
	4,48,556.00	4,48,556.00
Profit & Gains from Business or Profession		72,95,730.28

**GROSS TOTAL INCOME**

		72,95,730.28
Less : Deduction Under Chapter VI A		-
<b>TOTAL INCOME</b>		72,95,730.28
<b>Total Income Rounded off U/s.288A</b>	72,95,730.28	
Tax on Taxable Income	18,23,933.00	
Add : Surcharge @5%	0.00	
Add : Health & Education Tax @4%	72,957.00	
Balance Tax Payable	18,96,890.00	
Less :Tax Deducted at Source	69,766.00	
Less :Tax Collected at Source	1,996.00	
Less : Advance Tax Paid	7,40,000.00	
Balance Tax Payable		10,85,128.00
Less : Advance Tax		-
Balance Tax Payable		1085128.00
Add : Interest u/s 234A	0.00	
Add : Interest u/s 234B	75957.00	
Add: Interest u/s 234C	86565.00	
Balance Tax and Interest Payable		1247650.00
Less: Self Assessment Tax Paid		0.00
Balance Tax Payable/Refundable		1247650.00
Less: Self Assessment Tax Paid		1247650.00
		0.00

SRI KRISHNA INFRASTRUCTURE  
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SRI KRISHNA INFRASTRUCTURE  
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*Debasish Ray*  
Director

*Sarbhasis Ray*  
Director

DIN-03266756

DIN-01441845

**Srikrishna Infrastructure & Housing DGP Private Limited**

**NOTES TO ACCOUNTS:**

**Background**

**Significant Accounting Policies**

**(a) BASIS OF PREPARATION**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India. Mercantile method of accounting is employed. Financial statements are drawn up as per Revised Schedule V1 of the Companies Act, 2013.

**(b) FIXED ASSETS**

Fixed Assets are stated at cost of acquisition and related expenditure less accumulated depreciation/amortization.

**(c) DEPRECIATION**

Depreciation on Fixed Assets is charged on written down value as per Companies Rules however in computing the Income Tax, rate of depreciation is followed as per section 32 of the Income Tax Act 1961 (Rule 5)

Depreciation as per Companies Act 2013 is Rs. 27103.00

Depreciation as per Income Tax Act, 1961 is Rs. 22359.00

**(d) INVENTORIES**

Inventories including stores are valued at lower of cost and net realizable value. FIFO method is used as Cost formulae.

**(e) REVENUE**

Revenue is recognized when sale of service occurred as in this trade, property in goods along with risk and rewards is transferred to buyer as and when the sale is occurred.

**(f) BORROWING COST**

Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred. Borrowing Cost capitalized during the previous year is Rs. NIL.

**(g) Construction Contracts:**

Revenue is recognized under percentage of completion method. The stage of completion is determined on physical proportion of contract work completed. Extra work and variation in contract due to escalation or as mutually agreed, to the extent that it is probable that they will result in revenue and can be reliably measured is also covered.

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