

## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
2021-22

PAN AADC9826K  
Name RAINBOW VALLEY INFRADEV PRIVATE LIMITED  
Address RAINBOW RASIDENSIM G RD N R SBI UKILPARA , UKILPARA , Raiganj S.O , Raiganj , NORTH DINAJPUR , 32-West  
Bengal , 91-India , 733134  
Status Private Company Form Number ITR-6  
Filed w/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 176414770130222

	Current Year business loss, if any	1	0
Taxable Income and Tax details	Total Income		14,03,718
	Book Profit under MAT, where applicable	2	8,59,775
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	3,64,967
	Interest and Fee Payable	5	16,992
	Total tax, interest and Fee payable	6	3,81,959
	Taxes Paid	7	3,81,959
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable w/s 115TD	15	0
	Interest payable w/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by PRADIPTA KISHORE BHATTACHARJEE in the capacity of Managing Director having PAN AFQPB5513G from IP address 10.1.82.124 on 13-02-2022 13:40:41  
DSC Sl. No. & Issuer 5575468 & 5824850775094292933CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,  
C=IN

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AADC9826K061764147701302229024FBE22629BD59FC50E7787558D7A9E3F0D92F

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

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. I report that the statutory audit of**

Name	RAINBOW VALLEY INFRADEV PRIVATE LIMITED
Address	RAIGANJ , , Raiganj S.O , Raiganj , NORTH DINAJPUR , 32- West Bengal , 91-India , Pincode - 733134
PAN	AADCR9826K
Aadhaar Number of the assessee, if available	

was conducted by me **SURAJ PRAKASH JOSHI** in pursuance of the provisions of the **Income-tax Act, 1961**, and I annex hereto a copy of my audit report dated **07-Feb-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
- the audited balance sheet as at **31-Mar-2021**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

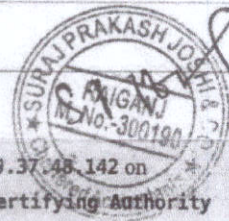
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

**Accountant Details**

Name	<b>SURAJ PRAKASH JOSHI</b>
Membership Number	<b>300190</b>
FRN (Firm Registration Number)	<b>0327358E</b>
Address	<b>N.S. ROAD , RAIGANJ , , Raiganj S.O , Raiganj , NORTH DINAJPUR , 32- West Bengal , 91-India , Pincode - 733134</b>
Date of signing Tax Audit Report	<b>07-Feb-2022</b>
Place	<b>49.37.48.142</b>
Date	<b>13-Feb-2022</b>



This form has been digitally signed by **SURAJ PRAKASH JOSHI** having PAN **AFFPJ7282M** from IP Address **49.37.48.142** on **13/02/2022 01:38:49 PM** Dsc SL.No and issuer , **C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
 PAN:AADCR9826K, D.O.I. 02.05.2008  
**BALANCE SHEET AS AT 31.03.2021**

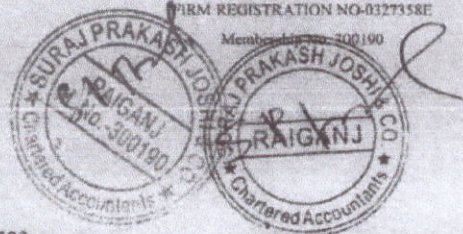
Particulars	Note No	As at 31/03/2021	As at 31/03/2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	2,910,000.00	2,910,000.00
(b) Reserves and Surplus	2	5,752,808.31	4,644,509.03
<b>(2) Share application money pending allotment</b>			
<b>(3) Non - current liabilities</b>			
(a) Long term borrowings	3	13,631,369.50	17,398,814.50
(b) Long term liability	4	-	-
<b>(4) Current Liabilities</b>			
(a) Short term borrowing	5	124,969.68	8,433,161.52
(b) Trade payable	6	44,387,724.00	49,420,191.32
(c) Other current liability	7	25,000.00	25,000.00
(d) Short term provision	8	386,126.26	195,782.94
<b>TOTAL</b>		<b>67,217,997.75</b>	<b>83,027,459.31</b>
<b>II. ASSETS</b>			
<b>(1) Non - current assets</b>			
<b>(a) Fixed Asscts</b>			
(i) Tangible assets	26	39,594,037.00	39,975,253.00
(ii) Deferred tax assets	10	315,066.91	317,568.36
(b) Non current investments	9	1,344,083.00	1,063,383.00
<b>(2) Current Assets</b>			
(a) Inventories	11	20,023,570.81	38,138,083.00
(b) Trade receivables	12	691,954.00	656,052.00
(c) Cash and cash equivalents	13	3,261,964.03	959,094.26
(d) Short term loans and advances	14	309,468.00	178,318.00
(e) Other current assets	15	1,677,854.00	1,739,707.69
<b>TOTAL</b>		<b>67,217,997.75</b>	<b>83,027,459.31</b>

Significant Accounting Policies &  
 Other notes attached form an integral part of the Financial Statement

Signed in terms of report attached of even date  
 For Suraj Prakash Joshi & Company  
 Chartered Accountants

FIRM REGISTRATION NO-0327358E

Membership No- 300190



RAINBOW VALLEY INFRADEV PVT LTD

DIRECTOR  
sd/-

DIRECTOR  
sd/-

Place :Raiganj  
 Dated:7th February ,2022  
 UDIN:22300190ABHRTF5523

**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
**PAN:AADCR9826K , D.O.I. 02.05.2008**

**STATEMENT OF PROFIT AND LOSS AS ON 31.03.2021**

Particulars	Note No.	For the year ended 31/03/2021	For the year ended 31/03/2020
I. Revenue from Operations	16	49,722,738.50	23,819,265.37
II Other Income	17	507,221.99	482,569.48
III Total revenue (I + II)		<u>50,229,960.49</u>	<u>24,301,834.85</u>
IV Expenses			
Cost of materials consumed	18	25,147,664.64	18,952,545.58
Purchase materials	19	-	-
Changes in inventories of finished goods, work in progress and stock in trade	20	18,114,512.19	(4,347,072.68)
Employee benefits expense	21	1,026,625.00	2,364,576.00
Finance costs	22	538,963.00	949,583.00
Depreciation and amortization expense	23	456,216.00	580,691.00
Other expenses	24	3,460,879.08	5,090,381.43
Total Expenses		<u>48,744,859.91</u>	<u>23,590,704.33</u>
V Profit before tax		1,485,100.58	711,130.52
VI Tax expense:			
(1) Current tax		386,126.15	195,782.94
(2) Deferred tax		(2,501.45)	(10,888.94)
VII Profit after Tax		1,101,475.88	526,236.52
VIII Earning per equity share:			
(1) Basic		37.85	18.08
(2) Diluted			
Significant Accounting Policies & Other notes attached form an integral part of the Financial Statement			

Signed in terms of report attached of even date  
For Suraj Prakash Joshi & Company  
Chartered Accountants

FIRM REGISTRATION NO. 0927358E

Membership No. 300190

RAINBOW VALLEY INFRADEV PVT LTD

Place : RAIGANJ

Dated: 7th February, 2022  
UDIN: 22300190ABHRTF5523



DIRECTOR  
sd/-

DIRECTOR  
sd/-

**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
**PAN:AADCR9826K . D.O.I. 02.05.2008**  
**NOTES TO FINANCIAL STATEMENTS**

**1 Share Capital:**

Particulars	For the year ended 31/03/2021	For the year ended 31/03/2020
<b>Authorized:</b>		
30000 Equity shares of Rs. 100/- each	3,000,000.00	3,000,000.00
	<u>3,000,000.00</u>	<u>3,000,000.00</u>
<b>Issued, subscribed and fully paid up:</b>		
29100 Equity shares of Rs. 100/- each		2,910,000.00
At the beginning of the reporting period	29100      2,910,000.00	
Issued during the reporting period	-	
At the close of the reporting period	29100 <u>2,910,000.00</u>	<u>2,910,000.00</u>

**2 Reserves and Surplus:**

Particulars	Amount	Particular	Total
At the beginning of the reporting period	3,969,877.03	At the beginning of the reporting period	3,443,640.51
Add Net Profit This year	1,101,475.88	Add Net Profit This year.	526,236.52
Add:Prov for LT	-		
Less:Self-Assessment tax	-		
At the close of the reporting period	<u>5,071,352.91</u>		<u>3,969,877.03</u>
Capital Subsidy Reserve	681,455.40		674,632.00
	<u>5,752,808.31</u>		<u>4,644,509.03</u>



**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
**PAN:AADCR9826K, D.O.I. 02.05.2008**

**NOTES TO FINANCIAL STATEMENTS**

**3 Long term Borrowings**

Particulars	For the year ended 31/03/2021	For the year ended 31/03/2020
<b>1) Secured Loans:</b>		
T/L A/N-PNB-Raiganj A/C No.- 013115	2,857,071.50	3,535,204.50
T/L-BOI-RAIGANJ(FOR TRUCK PURCHASE)	-	-
T/L-PNB-RAIGANJ(FOR BRICK FIELD EXPANSION)	284,193.00	-
	<u>3,141,264.50</u>	<u>3,535,204.50</u>
<b>2) Unsecured Loans:</b>		
Unsecured Loan	10,490,105.00	13,863,610.00
	<u>10,490,105.00</u>	<u>13,863,610.00</u>
<b>3) Total long term borrowings (1+2)</b>	<u>13,631,369.50</u>	<u>17,398,814.50</u>
<b>4 Long Term Liability</b>		
Deffered Tax Liability	-	-
	<u>-</u>	<u>-</u>
<b>5 Short Term Borrowing</b>		
<b>Secured</b>		
Cash Credit-PNB-RAIGANJ	-	-
O/D-PNB-Raiganj A/C No.- 0937008700001993	124,969.68	8,433,161.52
	<u>124,969.68</u>	<u>8,433,161.52</u>
<b>6 Trade Payables</b>		
Advances from customer	42,911,622.00	48,688,765.00
Sundry Creditor	1,238,602.00	493,926.32
M/s Zeed Studio	237,500.00	237,500.00
	<u>44,387,724.00</u>	<u>49,420,191.32</u>
<b>7 Other Current Liabilities</b>		
Audit fees payable	25,000.00	25,000.00
	<u>25,000.00</u>	<u>25,000.00</u>
<b>8 Short term provisions:</b>		
Provision for tax	386,126.26	195,782.94
	<u>386,126.26</u>	<u>195,782.94</u>
<b>9 Non Current Investment</b>		
Advance for Land	575,000.00	294,300.00
Electrit installation	137,446.00	137,446.00
Fixed Deposit	631,637.00	631,637.00
	<u>1,344,083.00</u>	<u>1,063,383.00</u>
<b>10 Deffered Tax Assets</b>		
Deffered Tax Assets	315,066.91	317,568.36
	<u>315,066.91</u>	<u>317,568.36</u>



**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
**PAN:AADCR9826K, D.O.I. 02.05.2008**  
**NOTES TO FINANCIAL STATEMENTS**

( Figures in INR )

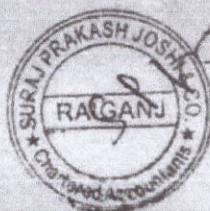
Particulars	For the year ended 31/03/2021	For the year ended 31/03/2020
<b>11 Inventories:</b>		
Raw materials	1,251,274.91	-
Work in progress-Other items	971,004.63	4,867,070.40
Work in progress-flat building a/c	7,857,265.74	28,076,490.33
Work in progress-Construction a/c	9,780,153.75	-
Fly ash bricks	163,871.78	-
Finished goods-brick field A/c	-	5,194,522.27
	<u>20,023,570.81</u>	<u>38,138,083.00</u>
<b>12 Trade receivables:</b>		
Sundry Debtors	691,954.00	656,052.00
	<u>691,954.00</u>	<u>656,052.00</u>
<b>13 Cash and cash equivalents:</b>		
<b>Balances with banks</b>		
Bandhan Bank(10150001182348)	52,293.07	-
BOI 434720110000384	9,046.00	9,046.00
BGVB-CD-114	168,163.25	90,732.25
Canara Bank A/c No. - 1000119	14,154.00	14,154.00
SBI-CD- 30741196097	2,609,030.90	676,859.58
PNB-CD-14320	-	-
BOB-CD-027	70,651.00	70,651.00
Cash in hand	338,625.81	97,651.43
	<u>3,261,964.03</u>	<u>959,094.26</u>
<b>14 Short term loans and advances &amp; Deposits:</b>		
Advances to parties	200,000.00	150,000.00
Advance income tax	109,468.00	28,318.00
TDS	-	-
Short Term Loan	-	-
	<u>309,468.00</u>	<u>178,318.00</u>
<b>15 Other Current Assets</b>		
Input Tax Credit	1,677,854.00	1,739,707.69
	<u>1,677,854.00</u>	<u>1,739,707.69</u>



RAINBOW VALLEY INFRADEV PVT LTD  
SATYAM APARTMENT, UKILPARA, RAIGANJ  
PAN:AADCR9826K, D.O.I. 02.05.2008

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH' 2021

Particulars	For the year ended 31/03/2021	For the year ended 31/03/2020
<b>16 Revenue from operations:</b>		
i) <b>Sale of goods manufactured</b>		
Sales @ 14.5%	-	-
Sale of Garage	1,986,955.09	1,076,500.00
Sale of Godown	-	-
Sales A/C	11,693,312.00	10,116,315.37
Sale of Shop	792,000.00	-
Sales @ 5%	-	-
Sales @ 12%	-	-
Sales @ 18%	-	-
Sales @ 28%	-	-
Immovable property non gst	11,700,571.49	-
Sale of Flat	23,549,899.92	12,626,450.00
Total	49,722,738.50	23,819,265.37
Less: Excise duty	-	-
	<u>49,722,738.50</u>	<u>23,819,265.37</u>
<b>17 Other Income:</b>		
Discount Received	27,820.98	-
Rent Received	239,200.00	250,401.00
Interest Income	5,835.00	-
Shop Related Service	234,216.00	231,863.00
Round off	150.01	305.48
	<u>507,221.99</u>	<u>482,569.48</u>
<b>18 Cost of Material Consumed</b>		
Opening Stock	-	-
Add: Purchase	21,822,393.64	15,740,181.18
Add: Freight	3,325,271.00	3,212,364.40
Less: Closing Stock	-	-
	<u>25,147,664.64</u>	<u>18,952,545.58</u>
<b>19 Purchase Materials</b>	-	-
<b>20 Changes in inventories of finished goods, WIP and Stock in Trade</b>		
Stock at the end of the year		
i) Finished Goods	-	5,194,522.27
ii) WIP-Other Items	971,004.63	4,867,070.40
iii) WIP-Construction materials	9,780,153.75	-
iv) WIP-Flat Building w/c	7,857,265.74	28,076,490.33
v) Raw materials	1,251,274.91	-
vi) Fly ash bricks	103,871.78	-
Less: Stock at the beginning of the year		
i) Finished Goods	5,194,522.27	1,194,522.27
ii) WIP-Brick Feild a/c	4,867,070.40	867,070.40
iii) WIP-Flat Building a/c	28,076,490.33	31,729,417.65
<b>NET INCREASE/(DECREASE)</b>	<u>18,114,512.49</u>	<u>(4,347,072.68)</u>





<b>21 Employee Benefit Expenses:</b>		
Salaries and Incentives(inc. Security guards salary)	705,125.00	512,500.00
Wages to labour	321,500.00	1,852,076.00
	<u>1,026,625.00</u>	<u>2,364,576.00</u>
<b>22 Finance Costs:</b>		
Interest expense:		
On CC Loan	538,963.00	539,352.00
On Term Loan	-	410,231.00
	<u>538,963.00</u>	<u>949,583.00</u>
<b>23 Depreciation and amortization:</b>		
Depreciation	456,216.00	580,691.00
	<u>456,216.00</u>	<u>580,691.00</u>
<b>24 Other expenses:</b>		
Misc manufacturing expenses	-	300,000.00
Payment to Engineer	-	1,211,000.00
Grill Making Charges	575,000.00	8,800.00
Fuel & Oil Expenses	-	-
Planning charges	-	-
Govt. Revenue Payment	-	1,320.00
Brick Field Exp.	-	33,410.72
Vehicle Maintanance Charges	-	25,000.00
Audit fees	25,000.00	2,300.00
GST Late Fee	-	709,000.00
Director Remuneration	570,000.00	11,670.00
Accounting Charges	24,370.00	-
Office expenses	-	70,114.71
Bank Charges	26,663.08	115,474.00
Insurance Charges	108,568.00	476,725.00
Electricity charges & electrical expenses	440,963.00	11,200.00
Legal expenses	120,000.00	40,000.00
Miscellaneous expenses	-	-
Repairs & Maintenance	-	-
Printing stationery	-	-
Design & Decoration Expenses	50,000.00	-
Rent Paid	57,000.00	8,000.00
Municipal Tax	-	-
Lift Installation Expenses	-	120,000.00
Electrical Installation Repairing Charges	713,315.00	1,012,812.00
Donation	50,000.00	70,555.00
Broadband Services	-	-
Fire Safety Expenses	-	863,000.00
Lift Installation Expenses	700,000.00	-
Travelling & Conveyances	-	-
	<u>3,460,879.08</u>	<u>5,090,381.43</u>
<b>Earnings per share:</b>		
Profit for the year after tax expense	1,101,475.88	526,236.52
	<u>1,101,475.88</u>	<u>526,236.52</u>
Weighted average number of equity shares	29,100.00	29,100.00
Earning per share	37.85	18.08

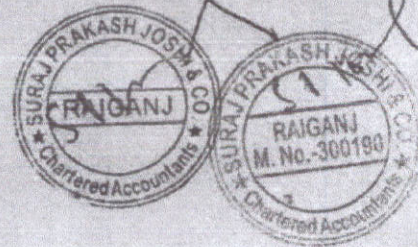


**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
**PAN:AADCR9826K, D.O.I. 02.05.2008**  
**ACCOUNTING YEAR 2020-2021**  
**ASSESSMENT YEAR 2020-2021**

**FIXED ASSETS**  
**(As per Income Tax Act 1961)**

Note No.25

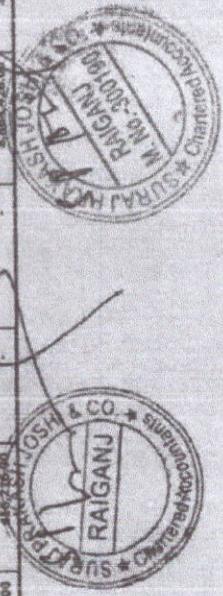
ITEMS	W.D.V. AS ON 1/04/2020	ADDITIONS (SALE)	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	W.D.V. AS ON ON 31/3/2021
1 Computer	442.69	-	442.69	40%	177.08	265.61
2 Furniture & Fixture	117,647.22	-	117,647.22	10%	11,764.72	105,882.50
3 Machinery	1,053,868.14	-	1,053,868.14	15%	158,080.22	895,787.92
4 Truck, tractor & trolly	827,412.58	-	827,412.58	15%	124,111.89	703,300.69
5 Office equipment(generator)	39,209.60	-	39,209.60	15%	5,881.44	33,328.16
6 Factory Shed	523,816.95	-	523,816.95	10%	52,381.70	471,435.26
7 Office Premises	28,835.46	-	28,835.46	10%	2,883.55	25,951.91
8 Land	37,958,908.00	-	37,958,908.00	0%	-	37,958,908.00
9 Fire Safety Shelter	64,702.68	50,000.00	114,702.68	15%	17,205.40	97,497.28
10 CC TV Camera	26,750.34	-	26,750.34	15%	4,012.55	22,737.79
11 HONDA MOBILIO 1.5	492,935.11	-	492,935.11	15%	73,940	418,994.84
12 Software	26,000.00	25,000.00	51,000.00	40%	17,400	35,600.00
	<u>41,160,528.77</u>	<u>75,000.00</u>	<u>41,235,528.77</u>		<u>465,838.81</u>	<u>40,769,689.96</u>



Note No.: 26

DEPRECIATION AS PER COMPANIES ACT, 2013  
 SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	COST		DEPRECIATION					W. D. V.			
	As on 31.03.20	Additions	Deletion	As on 31.03.21	Upto 31.03.20	Depn during the year 2020-21	Dep. Uncharged over the useful life of	Dep. and against sold/ discarded	Upto 31.03.21	As on 31.03.20	As on 31.03.21
		Date	Amount								
Land	37,958,908.00			37,958,908.00						37,958,908.00	37,958,908.00
Office Premises	102,099.00			102,099.00	42,459.00	2,753.00			45,212.00	59,640.00	56,897.00
Factory Shed	1,656,561.00			1,656,561.00	1,102,868.00	55,036.00			1,157,904.00	553,693.00	498,657.00
Plant & Machinery	4,100,000.00			4,100,000.00	3,448,172.00	183,149.00			3,611,321.00	651,828.00	488,679.00
Tractor & Trailer	2,842,450.00			2,842,450.00	2,303,366.00	129,808.00			2,433,174.00	539,084.00	498,276.00
Generator	199,160.00			199,160.00	178,885.00	5,683.00			184,568.00	20,275.00	14,592.00
Fire Safety Shelter	155,000.00		50,000.00	205,000.00	133,939.00	22,571.00			156,500.00	21,071.00	46,500.00
CC. TV Camera	42,000.00			42,000.00	24,978.00	4,945.00			29,823.00	17,022.00	12,177.00
Furniture & Fixture	76,737.00			76,737.00	45,810.00	10,045.00			55,855.00	30,927.00	20,882.00
Computer	76,900.00			76,900.00	73,472.00				73,472.00	3,428.00	3,428.00
Software	70,000.00		15,000.00	85,000.00	63,226.00	19,685.00			82,911.00	6,774.00	12,089.00
Honda Mobilio 1.5	1,103,648.00			1,103,648.00	991,045.00	42,641.00			1,033,686.00	112,603.00	69,962.00
TOTAL	46,383,443.00		75,000.00	46,458,443.00	8,408,210.00	482,159.00			5,864,426.00	38,975,253.00	39,194,837.00



**RAINBOW VALLEY INFRADEV PVT LTD**  
**SATYAM APARTMENT, UKILPARA, RAIGANJ**  
 ACCOUNTING YEAR 2020-2021  
 ASSESSMENT YEAR 2020-2021

**COMPUTATION OF TAX:**

**A. Computation as per Company Act**

Net Profit as per P/L Act	1,485,100.58
Net profit rounded off	<u>1,485,101.00</u>
Tax	371,275.00
Education Cess	<u>14,851.00</u>
Total	386,126.00
Less-TDS	<u>-</u>
	386,126.00
Less-Advance Tax	<u>-</u>
<b>Tax payable</b>	<u><u>386,126.00</u></u>

**B. Computation as per Income Tax Act**

Net Profit as per P/L Act	1,485,100.58
Net Profit Rounded off	<u>1,485,101.00</u>
Depriciation as per Company Act	456,216.00
	<u>1,941,317.00</u>
Depreciation as per I T Act	465,838.81
	<u>1,475,478.19</u>
Tax on above @25 %	368,869.55
Add: Education cess @ 4%	14,755.00
Add:Surcharge @ 25%	<u>-</u>
Total	383,624.55
Add:Interest	<u>-</u>
Less-TDS	109,468.00
	<u>274,156.55</u>
Less:Advance tax	<u>200,000.00</u>
<b>tax payable</b>	<u><u>74,156.55</u></u>

**C. Computation of DTA/DTL transfered to P/L A/c**

Income Tax as per IT. Act	383,624.55
Less: Income Tax as per CO act	<u>386,126.00</u>
<b>Deffered Tax assets trnsfd to P/L A/c</b>	<u><u>(2,501.45)</u></u>

**D. Computation of DTA/DTL transferred to Balance Sheet**

Opening Balance of DTA as on 1,04.2020	317,568.36
Add: Deferred Tax Assets	<u>(2,501.45)</u>
<b>Deffered Tax Assets trnsfd to B/S</b>	<u><u>315,066.91</u></u>

