



TRACES

TDS Reconciliation Analysis and Correction Enabling System

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AAPFM4757R	Current Status of PAN	Active
Name of Assessee	M S CONSTRUCTION		
Address of Assessee	M.S CONSTRUCTION, 19, SATYAJIT RAY SARANI, BEHALA, KOLKATA, WEST BENGAL, 700060		
Financial Year	2020-21	Assessment Year	2021-22

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.uitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

All amount values are in INR

PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor	PAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted	Total TDS Deposited			
1	RELIANCE PROJECTS & PROPERTY MANAGEMENT SERVICES LIMITED	AHMR13145G	70500.00	5288.00	5288.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194I(b)	03-Aug-2020	F	05-Nov-2020		70500.00	5288.00	5288.00
2	SUMMIT DIGITEL INFRASTRUCTURE PRIVATE LIMITED	AHMR13868B	164500.00	12336.00	12336.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194I(b)	02-Mar-2021	F	01-Jun-2021		20562.50	1542.00	1542.00
2	194I(b)	02-Jan-2021	F	01-Jun-2021		20562.50	1542.00	1542.00
3	194I(b)	02-Dec-2020	F	03-Feb-2021		20562.50	1542.00	1542.00
4	194I(b)	02-Nov-2020	F	03-Feb-2021		20562.50	1542.00	1542.00
5	194I(b)	05-Oct-2020	F	03-Feb-2021		20562.50	1542.00	1542.00
6	194I(b)	03-Sep-2020	F	05-Nov-2020		20562.50	1542.00	1542.00
7	194I(b)	05-Aug-2020	F	05-Nov-2020		20562.50	1542.00	1542.00
8	194I(b)	04-Jul-2020	F	05-Nov-2020		20562.50	1542.00	1542.00
3	SUMMIT DIGITEL INFRASTRUCTURE PRIVATE LIMITED	MUMR32488B	82250.00	7196.00	7196.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194I(b)	02-Feb-2021	F	01-Jun-2021		20562.50	1542.00	1542.00
2	194I(b)	03-Jun-2020	F	21-Sep-2020		20562.50	1542.00	1542.00
3	194I(b)	04-May-2020	F	21-Sep-2020		20562.50	2056.00	2056.00
4	194I(b)	03-Apr-2020	F	21-Sep-2020		20562.50	2056.00	2056.00

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor	PAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted	Total TDS Deposited
No Transactions Present					

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB/ TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payer of resident contractors and professionals)

Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
No Transactions Present						

PART B - Details of Tax Collected at Source

O/C

M.S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

TAX AUDIT REPORT FOR THE FINANCIAL YEAR 2020 - 21
(ASSESSMENT YEAR - 2021 - 22)

AUDITOR

JSGA & ASSOCIATES

Chartered Accountants

"Keshri Apartment"

Shop No. 6A, 1st Floor

Sradhanand Road, Mahavir Chowk

Ranchi - 834 001



FORM NO. 3CB
[SEE RULE 6G(1)(b)]

**AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961
IN THE CASE OF A PERSON REFERRED TO IN CLAUSE (b) OF SUB RULE 1 OF RULE 6G**

1: We have examined the Balance Sheet as on **31st March, 2021**, and the Profit and Loss Account for the for the year beginning from 01/04/2020 to ending on 31/03/2021, attached herewith, of **M. S. CONSTRUCTION of 19, Satyajit Roy Sarani, Kolkata - 700 060, Permanent Account Number : AAPFM 4757 R**

2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at its office as given above.

3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any:
NIL

(b) Subject to above -

A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

B. In our opinion, proper books of account have been kept by the assessee so far as appears from our knowledge and belief, were necessary for the examination of the books.

C. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

- (i) In the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2021, and
(ii) In the case of the Profit and Loss Account, of the Profit of the assessee for the year ended on that date.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct.

For, **JSGA & ASSOCIATES**
Chartered Accountants
(Firm Regn. No.- 016078C)



Abhishek Sinha
(CA. Abhishek Sinha)
Partner

Membership No.- 068715

Place : Ranchi
Date : 07.01.2022

UDIN:

FORM NO.3CD
[See rule 6G(2)]

of particulars required to be furnished under Section 44AB of the Income – tax Act, 1961

PART – A

1	Name of the assessee	:	M. S. CONSTRUCTION
2	Address	:	19, Satyajit Roy Sarani, Kolkata - 700 060
3	Permanent Account Number (PAN)	:	AAPFM 4757 R
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	:	No
5	Status	:	Partnership
6	Previous Year from	:	From 01/04/2020 to 31/03/2021
7	Assessment year	:	2021-22
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Clause 44AB (a) - Total Sales / Turnover / Gross Receipts in Business exceeding Rs. 1 Crore.

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 ?	:	AKHILESH KUMAR SINGH - 50% ARUP MITRA - 50%						
(b)	If there is any change in the partners/members or their profit sharing ratios since the last date of preceding year, the particulars of such change.	:	No						
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)	:	<table border="1"> <thead> <tr> <th>SECTOR</th> <th>SUB SECTOR</th> <th>CODE</th> </tr> </thead> <tbody> <tr> <td>TRADING</td> <td>RETAIL SALE OF OTHER PRODUCTS</td> <td>09028</td> </tr> </tbody> </table>	SECTOR	SUB SECTOR	CODE	TRADING	RETAIL SALE OF OTHER PRODUCTS	09028
SECTOR	SUB SECTOR	CODE							
TRADING	RETAIL SALE OF OTHER PRODUCTS	09028							
(b)	If there is any change in the nature of Business or profession, the particulars of such change.	:	As reported to us there is no change in the nature of business as compared to last year.						
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	:	No						
(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)	:	Sale and Purchase Register, Cash and Bank book, and General Ledger, etc.						
(c)	List of books of account and nature of relevant documents examined.	:	Same as above						

For M. S. CONSTRUCTION

Arup Mitra
Partner



(v) expenditure incurred at clubs being cost for club services and facilities used	:	Nil
(vi) expenditure by way of penalty or fine for violation of any law for the time being force;	:	Nil
(vii) expenditure by way of any other penalty or fine not covered above	:	Nil
(viii) expenditure incurred for any purpose which is an offence or which is prohibited by law;	:	Nil
(b) amounts inadmissible under section 40(a);	:	Nil
(i) as payment to non-resident referred to in sub-clause (i)	:	
(A) Details of payment on which tax is not deducted	:	Nil
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payee	:	
(V) PAN of payee	:	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	:	Nil
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payee	:	
(V) PAN of payee	:	
(VI) amount of tax deducted	:	
(ii) as payment referred to in sub-clause (ia)	:	
(A) Details of payment on which tax is not deducted	:	Nil
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payee	:	
(V) PAN of payee	:	
(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	:	Nil
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payer	:	
(V) PAN of payee	:	
(VI) amount of tax deducted	:	
(VII) amount out of (VI) deposited, if any	:	
(iii) as payment under sub-clause (ib) [wherever applicable]	:	Nil

For M. S. CONSTRUCTION

Amrinder Singh
Partner



(iv) as payment under sub-clause (ic)	:	Nil
(v) as payment under sub-clause (iia)	:	Nil
(vi) as payment under sub-clause (iib)	:	Nil
(vii) as payment under sub-clause (iii)	:	Nil
(A) date of payment	:	
(B) amount of payment	:	
(C) name and address of the payee	:	
(vii) as payment under sub-clause (iv)	:	Nil
(viii) as payment under sub-clause (v)	:	Nil
(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;	:	Nil
(d) Disallowance/deemed income under section 40A(3)	:	Nil
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	:	Yes. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD.
(i) date of payment	:	
(ii) nature of payment	:	
(iii) amount	:	
(iv) name and Permanent Account Number of the payee, if available	:	
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	:	Yes. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD.
(i) date of payment	:	
(ii) nature of payment	:	
(iii) amount	:	
(iv) name and Permanent Account Number of the payee, if available	:	
(e) provision for payment of gratuity not allowable under section 40A(7);	:	Nil
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	:	Nil
(g) particulars of any liability of a contingent nature;	:	Nil
(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;	:	Nil
(i) amount inadmissible under the proviso to section 36(1)(iii)	:	Nil
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	:	Nil

For M. S. CONSTRUCTION

Amr Singh
Partner



- 23 Particulars of payments made to persons specified under section 40A(2)(b) :
- 24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC. :
- 25 Any Amount of profit chargeable to tax under section 41 and computation thereof. :
- 26 *In respect of any sum referred to in clause (a), (b),(c),(d), (e) or (f) 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 ;
 (b) not paid during the previous year
 (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);
 (b) Not paid on or before the aforesaid date.
(State whether sales tax, goods and service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)
Note: The information given under 26(B) is only upto the date of signing this report.
- 27.(a) Amount of Central Value Added Tax credits / Input Tax Credits (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts
 (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account
- 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)(viiia), if yes, please furnish the details of the same
- 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), if yes, please furnish the details of the same
- A(a) Whether the amount is to be included as income chargeable under the head 'Income from Other Sources' as referred to in clause (xi) of sub-section (2) of section 56?
- B(a) Whether the 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?
- 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]
- A (a) Whether primary adjustment to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous day.

Partner's Remuneration :
Akhilesh Kumar Singh - Rs. 2,00,000/-
Arup Mitra - Rs. 2,00,000/-

Nil

Nil

Nil

Nil

Nil

Nil

Nil

Nil

No

No

Nil

No

For M. S. CONSTRUCTION

Arup Mitra Partner



(b) If yes, Please furnish following details :

(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made? :

(ii) Amount of Primary Adjustment :

(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of 92CE (2) :

(iv) If yes, whether the excess money has been repatriated within the prescribed time :

(v) If no, the amount of imputed interest income on such excess money which has not been repatriated within the prescribed time :

(vi) Expected date of repatriation of money :

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding 1cr. As referred to in section 94B(1) : No

(b) If yes, Please furnish the following details :

(i) Amount of Expenditure incurred by way of interest or of similar nature incurred :

(ii) Earning before interest, tax, depreciation and amortization during the previous year :

(iii) Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :

(iv) Details of interest expenditure brought forward as per section 94B (4) :

Assessment Year	Amount

(v) Details of interest expenditure Carried forward as per section 94B (4) :

Assessment Year	Amount

C(a) Whether the assessee has entered into an impermissible avoidable arrangement, as referred to in section 96, during the previous year. (This clause is applicable from 1st April, 2019) : No

(b) If yes, Please furnish following details :

(i) Nature of Impermissible avoidable arrangement :

(ii) Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement :

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 :- : Nil

(i) name, address and permanent account number (if available with the assessee) of the lender or depositor; :

(ii) amount of loan or deposit taken or accepted. :

(iii) whether the loan or deposit was squared up during the previous year; :

(iv) maximum amount outstanding in the account at any time during the previous year :

(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft :

(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year; : Nil

(The particulars (a) and (b) need not be given in the case of a Government company, banking company or a corporation established by a Central, State or Provincial Act)

For M. S. CONSTRUCTION

Amr Singh Partner



- (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; :
- (i) Name, address and permanent account number (if available with the assessee.) of the payee; :
- (ii) Amount of repayment; :
- (iii) Maximum amount outstanding in the account at any time during the previous year; :
- (iv) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account. :
- (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; Nil
- (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; Nil
(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; Nil

Sl. No.	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
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Nil

- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79; No
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same; No
- (d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same No
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year
- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA); Nil
- (i) Section under which deduction is claimed
- (ii) 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
- 34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish : As per Annexure "C"

FOR M.S. CONSTRUCTION

As per Annexure "C"
Partner



(i) Tax deduction and collection Account Number (TAN)	:	CALM16098F
(ii) Section	:	
(iii) Nature of payment	:	
(iv) Total amount of payment or receipt of the nature specified in (iii)	:	
(v) Total amount on which tax was required to be deducted or collected out of (iv)	:	
(vi) Total amount on which tax was deducted or collected at specified rate out of (v)	:	
(vii) Amount of tax deducted or collected out of (vi)	:	
(viii) Total amount on which tax was deducted or collected at less than specified rate out of (vii)	:	
(ix) Amount of tax deducted or collected on (viii)	:	
(x) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (vi) and (viii)	:	
(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected within the prescribed time. If yes, please furnish the details	:	As per Annexure "D"
(i) Tax deduction and collection Account Number (TAN)	:	CALM16098F
(ii) Type of Form	:	
(iii) Due date for furnishing	:	
(iv) Date of furnishing, if furnished	:	
(v) Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported	:	
(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	:	Nil
(i) Tax deduction and collection Account Number (TAN)	:	
(ii) Amount of interest under section 201(1A)/206C(7) is payable	:	
(iii) Amount paid out of above (ii) along with date of payment.	:	
35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded :	:	Not Applicable
(i) Opening Stock	:	
(ii) Purchases during the previous year	:	
(iii) Sales during the previous year	:	
(iv) Closing Stock	:	
(v) Shortage / excess, if any	:	NIL
(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.	:	Not Applicable
A. Raw Materials	:	
(i) Opening Stock	:	
(ii) Purchases during the previous year	:	
(iii) Consumption during the previous year	:	
(iv) Sales during the previous year	:	
(v) Closing Stock	:	
(vi) *yield of finished products	:	
(vii) * percentage of yield	:	
(viii) *shortage / excess, if any	:	
B. Finished products / By-products	:	

For M. S. CONSTRUCTION

Aravind Kumar Partner



43 (a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish as referred to in sub-section 2 of section 286	:	No
(b)	If yes, Please furnish the following details	:	
(i)	Whether report has been filed by the assessee or by its parent entity or an alternate reporting entity	:	
(ii)	Name of Parent Entity	:	
(ii)	Name of alternate reporting entity (If Applicable)	:	
(iii)	Date of furnishing of Report	:	
(c)	If not due, please enter expected date of furnishing the Report	:	
44	Break-up of Total Expenditure of entities registered or not registered under GST	:	This clause is applicable from 1st April, 2022.
(i)	Total amount of expenditure incurred during the year	:	
(ii)	Expenditure in respect of entities registered under GST	:	
(a)	Related to goods or services exempt from GST	:	
(b)	Relating to entities registered under composition scheme	:	
(c)	Relating to other registered entities	:	
(d)	Total payment to registered entities	:	
(iii)	Expenditure relating to entities not registered under GST	:	

Place : Ranchi
Date : 07.01.2022

For, JSGA & ASSOCIATES
Chartered Accountants
(Firm Regn No. - 016078C)

(CA. AbinShek Sinha)
Partner

Membership No.068715

UDIN:

Address : Keshri Apartment, Shop No. 6A, 1st Floor
Sradhanand Road, Mahavir Chowk

Ranchi - 834 001

For M. S. CONSTRUCTION

Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

Annexure - A

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	Consideration received or accrued	Value adopted or assessed or assessable
1	Behala, Kolkata - 700 060	2,420,000.00	2,425,500.00
2	Behala, Kolkata - 700 060	2,350,000.00	2,356,700.00
3	Behala, Kolkata - 700 060	2,800,000.00	2,812,000.00
4	Behala, Kolkata - 700 060	2,550,000.00	2,590,000.00
Total		10,120,000.00	10,184,200.00

M. S. CONSTRUCTION
Handwritten Signature

Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani
Kolkata - 700 060

Annexure - "B"

DETAILS OF FIXED ASSETS AND DEPRECIATION FOR THE F.Y. 2020-21 :

ASSETS	RATE OF DEPRECIATION	OPENING WDV AS ON 01/04/2020	ADDITION/ (DELETION)	TOTAL	DEPRECIATION	CLOSING WDV AS ON 31/03/2021
Air Conditioner	15%	51,779.00	-	51,779.00	7,767.00	44,012.00
Kitchen Chimney	15%	19,075.00	-	19,075.00	2,861.00	16,214.00
Furniture & Fixture	10%	90,350.00	-	90,350.00	9,035.00	81,315.00
Fire Extrusion	15%	70,014.00	-	70,014.00	10,502.00	59,512.00
Motor Car	15%	346,405.00	-	346,405.00	51,961.00	294,444.00
Tempo	15%	124,180.50	-	124,180.50	9,313.50	114,867.00
Land & Building (Sakshi Bhawan)	-	7,627,518.00	-	7,627,518.00	-	7,627,518.00
Land at Pamashree	-	5,253,800.00	-	5,253,800.00	-	5,253,800.00
Land (at 3, Rabindra Nagar)	-	420,000.00	-	420,000.00	-	420,000.00
Land (at Maheshtalla)	-	400,000.00	-	400,000.00	-	400,000.00
Land (at Behala J.L. No. 02)	-	3,954,136.00	-	3,954,136.00	-	3,954,136.00
Land (20 FT Rabindra Nagar)	-	2,506,000.00	-	2,506,000.00	-	2,506,000.00
Land	-	1,890,000.00	-	1,890,000.00	-	1,890,000.00
TOTAL		22,753,257.50	-	22,753,257.50	91,439.50	22,661,818.00

M. S. CONSTRUCTION

(Signature)
Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

(A.Y. 2021 - 22)

Annexure - "C"

TAN - CALM16098F

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :

(i) Sl No.	(ii) Section	(iii) Nature of Payment	(iv) Total amount of payment or receipt of the nature specified in (iii) (₹)	(v) Total amount on which tax was required to be deducted or collected out of (iv) (₹)	(vi) Total amount on which tax was deducted or collected at specified rate out of (v) (₹)	(vii) Amount of tax deducted or collected out of (vi) (₹)	(viii) Total amount on which tax was deducted or collected at less than specified rate out of (vii) (₹)	(ix) Amount of tax deducted or collected on (viii) (₹)	(x) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (vi) and (viii) (₹)
1	194C	Contractor / Sub Contractor	530,000.00	530,000.00	530,000.00	5,300.00	-	-	-
TOTAL			530,000.00	530,000.00	530,000.00	5,300.00	-	-	-

For M. S. CONSTRUCTION

Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani
Kolkata - 700 060

(A.Y. 2021 - 22)

Annexure - "D"

Detail of delay in filing of quaterly E-TDS Return during the year ended 31-03-2021:-

SR. No.	TAN	TYPE OF THE FORM I.E. 24Q/26Q/27Q	DUE DATE FOR FURNISHING	DATE OF FURNISHING	WHETHER THE STATEMENT OF TAX DEDUCTED CONTAINS INFORMATION FOR ALL TRANSACTIONS
1	CALM21922F	26Q-Q4	15-Jul-21	7-Jul-21	Yes

For M. S. CONSTRUCTION



Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani
Kolkata - 700 060

BALANCE SHEET AS ON 31ST MARCH, 2021

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)	AMOUNT (₹)
Partners' Capital Account (Details enclosed)	20,360,141.72	<u>Fixed Assets</u> (Details Enclosed)		22,661,818.00
Advance received from Customers (Details Enclosed)	4,300,000.00	<u>Current Assets</u> Work-in-Progress		506,533.00
Sundry Creditors	3,110,855.00	Electricity Security Deposit		12,000.00
M.S. Enterprise	3,580,000.00			24,820.00
Audit Fees Payable	17,700.00	TDS (M/21)		
Accounting Charges Payable	12,000.00			
		<u>Advance to Land Lord:-</u>		
		at Joysree Park	1,600,000.00	
		Prabal & Saibal Banerjee	4,120,000.00	
		at Vivekanand Pally	<u>1,000,000.00</u>	6,720,000.00
		<u>Cash at Bank:</u>		
		Punjab National Bank , Behala Br.		76,122.60
		(A/c No. - 11211010029860)		
		(IFSC - PUNB0142700)		
		S.B.I., Rabindranagar Behala (Sakshi Bhawan)		84,725.50
		(A/c No. 37552578309)		
		(IFSC - SBIN00012348)		
		S.B.I., Rabindranagar Behala		1,151,680.47
		(A/c No. 32053458723)		
		(IFSC - SBIN00012348)		
		Axis Bank, Behala Br.		101,734.50
		(A/c No. 920020071133826)		
		(IFSC - UTIB0000034)		
		Cash in Hand		41,262.65
	<u>31,380,696.72</u>			<u>31,380,696.72</u>

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For JSGA & ASSOCIATES

Chartered Accountants

FRN : 016078C

(CA. Anandhek Sinha)

Partner

Membership No.- 068715

UDIN: 22068715AAAABK7840



For M. S. CONSTRUCTION

Maitray Singh

Partner

Place: - Ranchi

Date: - 07.01.2022

For M. S. CONSTRUCTION

Anandhek Sinha

Partner

M. S. CONSTRUCTION

19, Satyajit Roy Sarani
Kolkata - 700 060

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

PARTICULARS	AMOUNT (₹)	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
Opening Stock:			Sales	10,120,000.00
Work-in-Progress A/c		548,346.00	Rental Income	676,746.05
Purchase :-			Closing Stock:	
Bricks	878,425.00		Work-in-Progress A/c	506,533.00
Cement	1,289,759.00			
Grill & Steel Window	746,810.00			
Iron Rod	914,835.00			
Marble & Tiles	897,950.00			
Sand	361,250.00			
Sanitary & Plumbing	547,415.00			
Glass	242,675.00			
Stone Chips	832,485.00			
Wood	386,790.00	7,098,394.00		
Direct Expenses :-				
Electrical Installation	233,485.00			
Daily Labour Charges	888,250.00			
Labour Charges	85,850.00			
Paints & Painter	447,715.00			
Rates & Taxes	351,748.00			
Water Line Expenses	166,745.00	2,173,793.00		
Indirect Expenses :-				
Accounting Charges	24,000.00			
Audit Fees	17,700.00			
Bank Charges	2,001.28			
Car Parking Charges	42,650.00			
Car Insurance	11,692.00			
Cleaning Charges	44,325.00			
Depreciation	91,439.50			
Electricity Charges	49,723.00			
General Expenses	18,677.00			
Generator Charges	72,000.00			
Maintenance Charges	31,618.00			
Motor Car Running Expenses	21,466.00			
Printing & Stationery	11,215.00			
Professional Fees	2,500.00			
Salary & Allowances	351,000.00			
Trade Licence	650.00			
Telephone Charges	10,234.00			
Traveling & Conveyance	18,647.00	821,537.78		
Net Profit		661,208.27		
(Transferred to Profit & Loss Appropriation A/c)				
		<u>11,303,279.05</u>		<u>11,303,279.05</u>

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For JSGA & ASSOCIATES

Chartered Accountants

FRN : 016078C

(CA. Abhishek Sinha)

Partner

Membership No.- 068715

UDIN: 22068715AAAABK7840



For M. S. CONSTRUCTION

Manoj Singh

Partner

Place: - Ranchi

Date: - 07.01.2022

For M. S. CONSTRUCTION

Manoj Singh

Partner

M. S. CONSTRUCTION

19, Satyajit Roy Sarani
Kolkata - 700 060

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

PARTICULARS	AMOUNT(₹)	AMOUNT(₹)	PARTICULARS	AMOUNT(₹)
<u>Partners' Remuneration:</u>			Net Profit	661,208.27
Akhilesh Kumar Singh	200,000.00		(Transferred from Profit & Loss A/c)	
Arup Mitra	<u>200,000.00</u>	400,000.00		
Profit Transferred to Partner's Capital Account:				
<u>Share of Profit:</u>				
Akhilesh Kumar Singh	130,604.14			
Arup Mitra	<u>130,604.13</u>	261,208.27		
		<u>661,208.27</u>		<u>661,208.27</u>

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For JSGA & ASSOCIATES
Chartered Accountants
FRN : 016078C



(CA. Abhishek Sinha)
Partner

Membership No.- 068715
UDIN: 22068715AAAABK7840

For M. S. CONSTRUCTION

Moujib Singh

Partner

Place: - Ranchi
Date: - 07.01.2022

For M. S. CONSTRUCTION

Arup Mitra

Partner

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

DETAILS OF PARTNERS' CAPITAL ACCOUNT AS ON 31ST MARCH, 2021:-

PARTICULARS	AKHILESH KUMAR SINGH	ARUP MITRA
Opening Balance as on 01-04-2020	8,410,333.72	8,633,333.73
Add: Partner's Remuneration	200,000.00	200,000.00
Add: Introduction during the year	2,150,000.00	4,150,000.00
Add: Share of Profit (50 : 50)	130,604.14	130,604.13
	10,890,937.86	13,113,937.86
Less: Drawings		
Withdrawal	1,754,500.00	1,754,500.00
Self Asst. Tax (M/20)	67,867.00	67,867.00
Closing Balance as on 31-03-2021	9,068,570.86	11,291,570.86

WORK-IN-PROGRESS ACCOUNT AS ON 31ST MARCH, 2021

PARTICULARS	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
Opening Balance	548,346.00	Possession Transferred	9,314,000.00
Addition during the year	9,272,187.00	Closing Balance	506,533.00
	<u>9,820,533.00</u>		<u>9,820,533.00</u>

ADMISSIBLE PARTNERS' REMUNERATION U/s 40(b):

Profit as per Profit & Loss Appropriation Account	261,208.27
Add: Partners' Remuneration	400,000.00
Book Profit	<u>661,208.27</u>
1) On First ₹ 3,00,000 @ 90% or ₹ 1,50,000 (whichever is more)	270,000.00
On Balance @ 60%	216,725.00
	<u>486,725.00</u>
2) Partner's Remuneration Debited.	400,000.00
	<u>400,000.00</u>
(Allowable Least of above two)	<u>400,000.00</u>

M. S. CONSTRUCTION

Arup Mitra, Partner



M. S. CONSTRUCTION19, Satyajit Roy Sarani
Kolkata - 700 060**DETAILS OF FIXED ASSETS:**

ASSETS	RATE OF DEPRECIATION	OPENING WDV AS ON 01/04/2020	ADDITION/ (DELETION)	TOTAL	DEPRECIATION	CLOSING WDV AS ON 31/03/2021
Air Conditioner	15%	51,779.00	-	51,779.00	7,767.00	44,012.00
Kitchen Chimney	15%	19,075.00	-	19,075.00	2,861.00	16,214.00
Furniture & Fixture	10%	90,350.00	-	90,350.00	9,035.00	81,315.00
Fire Extrusion	15%	70,014.00	-	70,014.00	10,502.00	59,512.00
Motor Car	15%	346,405.00	-	346,405.00	51,961.00	294,444.00
Tempo	15%	124,180.50	-	124,180.50	9,313.50	114,867.00
Land & Building (Sakti Bhawan)	-	7,627,518.00	-	7,627,518.00	-	7,627,518.00
Land at Parnashree	-	5,253,800.00	-	5,253,800.00	-	5,253,800.00
Land (at 3, Rabindra Nagar)	-	420,000.00	-	420,000.00	-	420,000.00
Land (at Maheshitalla)	-	400,000.00	-	400,000.00	-	400,000.00
Land (at Behala J.L. No. 02)	-	3,954,136.00	-	3,954,136.00	-	3,954,136.00
Land (20 FT Rabindra Nagar)	-	2,506,000.00	-	2,506,000.00	-	2,506,000.00
Land	-	1,890,000.00	-	1,890,000.00	-	1,890,000.00
TOTAL		22,753,257.50	-	22,753,257.50	91,439.50	22,661,818.00

For M. S. CONSTRUCTION

Ana Dey
Partner

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

DETAILS OF ADVANCE RECEIVED FROM CUSTOMERS AS ON 31ST MARCH, 2021

SL. NO.	PARTY NAME	AMOUNT (₹)
1	Lili Kundu	1,200,000.00
2	Ramesh Paswan (P.O. Side)	1,600,000.00
3	Dr. Subrata Mitra (P.O. Side)	200,000.00
4	Kaistav Nayak (P.O. Side)	1,000,000.00
5	Somnath Das (P.O. Side)	300,000.00
TOTAL		4,300,000.00

For M. S. CONSTRUCTION

Amr Kishor

Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

Details of Sale of Flat during the F.Y. 2020-21:-

Sl. No.	Name of Buyer	Project Name	Sale Value	Registration / Market Value	Higher of Two
1	Ashok Kumar Bera	1802, Joyrampur Jala Road,	2,420,000.00	2,425,500.00	2,425,500.00
2	Karmakar	1802, Joyrampur Jala Road,	2,350,000.00	2,356,700.00	2,356,700.00
3	Poonam Das	Post Office Side	2,800,000.00	2,812,000.00	2,812,000.00
4	Kirti Nayar & Soma Nayar	Post Office Side	2,550,000.00	2,590,000.00	2,590,000.00
Total			10,120,000.00	10,184,200.00	10,184,200.00

Difference for Addition 64,200.00

M. S. CONSTRUCTION

Partner

