

A. P. CONSTRUCTION

PARTNERSHIP FIRM

EAST VIVEKANANDA PALLY,

P.O. RABINDRA SARANI,

DIST. – JALPAIGURI,

SILIGURI – 734006

BALANCE SHEET AND STATEMENT OF TRADING, PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2022

A. P. CONSTRUCTION



Partner

M/s. KHATOR & ASSOCIATES
CHARTERED ACCOUNTANTS

Acknowledgement Number:717927691131022

Date of filing : 13-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 ABJFA9452A

Name A P CONSTRUCTION

Address WARD NO 38 , EAST VIVEKANAND PALLY , EAST VIVEKANAND PALLY , , SILIGURI , , SILIGURI , JALPAIGURI ,
JALPAIGURI , 32-West Bengal , 91-India , 734006

Status Firm

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

Form Number

ITR-5

e-Filing Acknowledgement Number 717927691131022

Current Year business loss, if any

Total Income

Book Profit under MAT, where applicable

Adjusted Total Income under AMT, where applicable

Net tax payable

Interest and Fee Payable

Total tax, interest and Fee payable

Taxes Paid

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

Accreted Income as per section 115TD

Additional Tax payable u/s 115TD

Interest payable u/s 115TE

Additional Tax and interest payable

Tax and interest paid

(+) Tax Payable /(-) Refundable (12-13)

1	0
2	0
3	0
4	0
5	0
6	0
7	0
8	0
9	0
10	0
11	0
12	0
13	0
14	0

This return has been digitally signed by ANUP KARUA, in the capacity of Partner having PAN BBHPK5837Q from IP address 45.251.234.163
on 13-Oct-2022

DSC Sl. No. & Issuer 3530158 & 21124708CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer
Services Limited,C=IN

System Generated

Barcode/QR Code



ABJFA9452A05717927691131022853F3202E2227943EDCA4782EEADBF79E88AD76A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

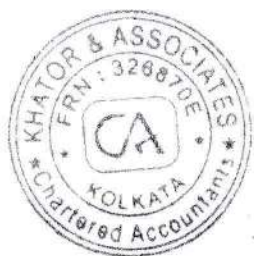
A.P. CONSTRUCTION
EAST VIVEKANANDA PALLY
P.O. RABINDRA SARANI
SILIGURI - 734006
DT. JALPAIGURI

BALANCE SHEET AS AT 31ST MARCH, 2022

<u>LIABILITIES</u>	<u>AMOUNT</u> (Rs.)	<u>FY 21-22</u> <u>AMOUNT</u> (Rs.)	<u>FY 20-21</u> <u>AMOUNT</u> (Rs.)	<u>ASSETS</u>	<u>AMOUNT</u> (Rs.)	<u>FY 21-22</u> <u>AMOUNT</u> (Rs.)	<u>FY 20-21</u> <u>AMOUNT</u> (Rs.)
<u>CAPITAL ACCOUNT</u>				<u>ADVANCE TO LAND LORD</u>			
<u>PARTNER'S CAPITAL</u>				RABINDRA NATH GHOSH	44,00,000		
AS PER SCH - 2		91,13,767	61,21,101	NANDAN SAHA	-	44,00,000	44,50,000
<u>UNSECURED LOAN</u>				WORK IN PROGRESS		12,23,583	1,49,69,937
CHIRAJ		-	1,00,000.00	GST RECEIVABLE		3,206	331
<u>ADVANCE FROM FLAT</u>				<u>ADVANCE TO SUPPLIER</u>			
<u>OWNER (SCH -3):</u>			1,44,41,002	MAMPAN INFRACON PVT. LTD.	1,30,000		
<u>SUNDRY CREDITORS:</u>				SEEMA KEDIA	20,000	1,50,000	3,39,362
SHARATI ENTERPRISE	1,69,010			ANUP KARUA		50,00,000	-
JAYSHREE MARBLES	1,63,969			<u>CASH & BANK BALANCE</u>			
MAMPI ENTERPRISE	7,45,904			CENTRAL BANK OF INDIA		16,763	8,60,407
SARADA BUILDERS	9,950	10,88,833	2,46,853	(A/c No. 3642148049)			
<u>CURRENT LIABILITIES :</u>				CASH IN HAND		9,61,049	3,14,419
OUTSTANDING SALARY		12,000	18,000				
ACCOUNTING CHARGES PAYABLE		-	7,500				
AUDIT FEES PAYABLE		20,000	-				
KALI SHANKAR CHAKRABORTY		14,00,000	-				
PARTHA PRATIM SAHA		1,20,000	-				
TOTAL		1,17,54,600	2,09,34,456	TOTAL		1,17,54,600	2,09,34,456

For Khator & Associates
Chartered Accountants
FRN. 326870E

Asish Khator
Partner
M.No. 064782



For A.P.Construction

Partner

For A.P.Construction

Partner

Anup Karua

Date: 29th September 2022
Place: Siliguri

A.P. CONSTRUCTION
EAST VIVEKANANDA PALLY
P.O. RABINDRA SARANI
SILIGURI - 734006
DT. JALPAIGURI

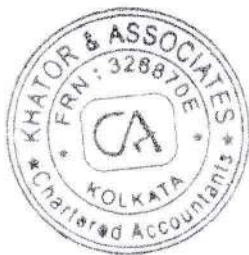
TRADING, PROFIT & LOSS ACCOUNT AS ON DATED 31ST MARCH, 2022

<u>PARTICULARS</u>	<u>SCH.</u>	<u>FY 21-22</u> <u>AMOUNT (Rs.)</u>	<u>FY 20-21</u> <u>AMOUNT</u> <u>(Rs.)</u>	<u>PARTICULARS</u>	<u>SCH.</u>	<u>FY 21-22</u> <u>AMOUNT</u> <u>(Rs.)</u>	<u>FY 20-21</u> <u>AMOUNT</u> <u>(Rs.)</u>
To Work in Progress		1,49,69,937	70,85,729	By Sales	3	2,73,89,002	-
To Accounting Charges		23,500	30,000	By Additional Full Value of Consideration as per Section 43CA	4	9,79,600	-
To Audit Fees		20,000	-	By Work in Progress		12,23,583	1,49,69,937
To Bank Charges		1,125	981				
To Building Construction Expenses	1	1,38,66,939	74,38,871				
To Fire Licence Fees		-	-				
To GST		1,29,502	1,02,316				
To Interest on Capital		2,23,266	-				
To Legal Expenses		-	6,820				
To Misc. Expenses		4,119	1,478				
To Partner Remuneration		1,50,000	-				
To Postage & Stamps		430	410				
To Printing & Stationery		5,002	7,723				
To Puja Expenses		15,050	22,020				
To Repair & Maintenance		2,450	1,040				
To Salary & Wages		1,44,000	2,22,000				
To Trade Licence		500	500				
To Travelling & Conveyance		36,365	50,050				
		2,95,92,185	1,49,69,937			2,95,92,185	1,49,69,937

For Khator & Associates
Chartered Accountants
FRN. 326870E

Asish Khator
Partner
M.No. 064782

Date: 29th September 2022
Place: Siliguri



For A.P.Construction

Partner

For A.P.Construction

Partner

Anup Kumar

A.P. CONSTRUCTION
EAST VIVEKANANDA PALLY
P.O. RABINDRA SARANI
SILIGURI - 734006
DT. JALPAIGURI

SCHEDULE 1: BUILDING CONSTRUCTION EXPENSES

Sl. No.	Construction Expenses	FY 21-22 Amount (Rs.)	FY 20-21 Amount (Rs.)
1	LAND : Nandan Saha	50,000	-
2	BRICKS & BLOCKS PURCHASE	5,48,254	9,45,737
3	CEMENT PURCHASE	5,72,985	6,97,214
4	TMT ROD PURCHASE	8,98,512	10,82,108
5	LABOUR WAGES	23,55,350	18,43,750
6	SAND & STONE CHIPS PURCHASE	7,13,700	5,21,000
7	ELECTRIC ITEM PURCHASE	7,04,229	1,14,485
8	PLUMBING ITEM PURCHASE	3,68,111	2,58,360
9	GRILL & WINDOWS	3,84,961	2,82,732
10	DOORS & FRAMES	3,96,618	1,80,522
11	PAINTING MATERIALS PURCHASE	2,25,008	-
12	TILES & MARBLE PURCHASE	2,77,914	1,91,552
13	WATER LEVEL CONTROLLER	4,000	-
14	CARPENTRY WORKS	8,02,768	-
15	ELECTRICAL INSTALLATION & WORKS	9,82,961	-
16	GLASS WITH FITTING LABOUR WAGES	4,79,100	-
17	MISC. PURCHASE	3,53,531	1,27,830
18	PAINTING WORKS	8,89,500	-
19	SGST PAID AGAINST PURCHASE	-	2,91,586
20	CGST PAID AGAINST PURCHASE	-	2,91,586
21	IGST PAID AGAINST PURCHASE	-	25,309
22	JCB WORKS	95,550	10,500
23	PLUMBING WORKS	6,56,500	66,000
24	TILES & MARBLE SETTING LABOUR WAGES	6,14,500	1,80,000
25	CONSTRUCTUAL RENTAL CHARGES	2,28,000	1,86,000
26	GRILL SETTING LABOUR WAGES	7,42,500	36,750
27	SITE MAINTENANCE	3,22,000	29,250
28	TRANSPORTATION & FORWARDINGS	2,00,387	76,602
TOTAL		1,38,66,939	74,38,871

For A.P.Construction

For A.P.Construction

Anup Kumar

Partner

Partner



A.P. CONSTRUCTION
EAST VIVEKANANDA PALLY
P.O. RABINDRA SARANI
SILIGURI - 734006
DT. JALPAIGURI

SCHEDULE 2

PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH, 2022

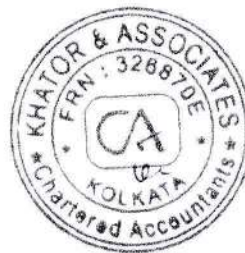
Sl.No.	Partner's Name	Opening as on 01.04.2021	Addition during the year	Interest on Capital	Partner Remunerat ion	Total	Drawings	Adjustmen ts	Closing as on 31.03.2022
1	ANUP KARUA	36,00,000	30,00,000	96,000	75,000	67,71,000	20,00,000	4,90,300	42,80,700
2	PANKAJ PODDAR	25,21,101	36,00,000	1,27,266	75,000	63,23,367	10,00,000	4,90,300	48,33,067
	TOTAL	61,21,101	66,00,000	2,23,266	1,50,000	1,30,94,367	30,00,000	9,80,600	91,13,767

For A.P.Construction

For A.P.Construction

Partner

Partner



A.P. CONSTRUCTION
EAST VIVEKANANDA PALLY
P.O. RABINDRA SARANI
SILIGURI - 734006
DT. JALPAIGURI

SCHEDULE 3: ADVANCE FROM CUSTOMER

Sl. No.	Customer Name	PAN	FY 21-22 Amount (Rs.)	FY 20-21 Amount (Rs.)
1	ASHIT PAUL	FCVPP0874F	25,50,002	3,00,002
2	ABHIJIT DAS	BVYPD1517P	33,00,000	4,00,000
3	DIPANNITA BHATTACHARJEE	BEEP5007E	26,00,000	23,00,000
4	JOYDEEP SARKAR	CDMPS0192N	34,00,000	28,40,000
5	KALI SHANKAR CHAKRABORTY	~~	-	14,00,000
6	MITHUN BHASKAR	AMKPB1375M	25,51,000	18,91,000
7	MONOJ SAHA	DEEPS6301P	20,80,000	15,10,000
8	PARASH DUBEY	ADZPD3349M	28,50,000	18,50,000
9	PARTHA PRATIM SAHA	~~	-	5,00,000
10	SUSHANTA MUSTAFI	AJOPM4938J	21,00,000	12,00,000
11	DIPAK PAUL	~~	30,00,000	-
12	SANJOY BHOWMIK	~~	29,58,000	-
13	TAPAN SAHA	~~	-	2,50,000
TOTAL			2,73,89,002	1,44,41,002

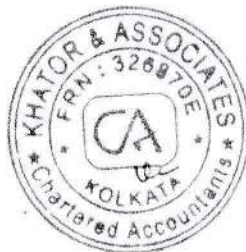
For A.P.Construction

For A.P.Construction

Anup Karm

Partner

Partner



A.P. CONSTRUCTION
EAST VIVEKANANDA PALLY
P.O. RABINDRA SARANI
SILIGURI - 734006
DT. JALPAIGURI

SCHEDULE 4: SECTION 43CA - INCOME TAX ACT 1961 - WORKINGS

Sl. No.	Customer Name	PAN	Sale Proceeds (Rs.)	110% of Sale Proceeds	Valuation as per Stamp Valuation Authority - SVA (Rs.)	Customer Wise Non Compliance (Rs.)
1	ASHIT PAUL	FCVPP0874F	25,50,002	28,05,002	25,50,000	(2,55,002)
2	ABHIJIT DAS	BVYPD1517P	33,00,000	36,30,000	33,00,000	(3,30,000)
3	DIPANNITA BHATTACHARJEE	BEEPBS007E	26,00,000	28,60,000	27,00,000	(1,60,000)
4	JOYDEEP SARKAR	CDMPS0192N	34,00,000	37,40,000	34,00,000	(3,40,000)
5	MITHUN BHASKAR	AMKPB1375M	25,51,000	28,06,100	26,00,000	(2,06,100)
6	MONOJ SAHA	DEEPS6301P	20,80,000	22,88,000	21,00,000	(1,88,000)
7	PARASH DUBEY	ADZPD3349M	28,50,000	31,35,000	34,73,600	6,23,600
8	SUSHANTA MUSTAFI	AJOPM4938J	21,00,000	23,10,000	24,56,000	3,56,000
9	MADHABI BHOWMIK	~	29,58,000	32,53,800	30,10,000	(2,43,800)
10	DIPAK PAUL	~	30,00,000	33,00,000	30,00,000	(3,00,000)
TOTAL			2,73,89,002	3,01,27,902	2,85,89,600	9,79,600

For A.P.Construction

For A.P.Construction

Anup Kumar

Partner

Partner



**KHATOR & ASSOCIATES**

Chartered Accountants

Unit 217, 2nd Floor, Siddha Weston, 9, Weston Street, Kolkata, Kolkata-700013 West Bengal

Phone : 9830147306, E-Mail : asishkhator@gmail.com

UDIN : 22064782AWNEVM6703**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**

I have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of A P CONSTRUCTION, WARD NO 38, EAST VIVEKANAND PALLY, SILIGURI, JALPAIGURI, WEST BENGAL-734006. PAN - ABJFA9452A.

I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at WARD NO 38, EAST VIVEKANAND PALLY, SILIGURI, JALPAIGURI, WEST BENGAL-734006 and 0 branches.

(a) I report the following observations/comments/discrepancies/inconsistencies, if any:

(b) Subject to above -

- (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
- (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
- (C) In my opinion and to the best of my information and according to the explanations given to me, 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, 2022 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

**For KHATOR & ASSOCIATES**
Chartered Accountants**Asish Khator**
(Partner)**M. No. : 064782****FRN : 0326870E****Unit 217, 2nd Floor, Siddha Weston, 9, Weston Street, Kolkata, Kolkata-700013 West Bengal****Date : 29/09/2022****Place : Kolkata**

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

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

PART-A

- 1 Name of the Assessee : A P CONSTRUCTION
- 2 Address : WARD NO 38, EAST VIVEKANAND PALLY, ,
SILIGURI, JALPAIGURI, WEST BENGAL-734006
- 3 Permanent Account Number : ABJFA9452A
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and : Yes
services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any
other identification number allotted for the same

SN	Type	Registration Number
1	Goods and Services Tax (WEST BENGAL)	19ABJFA9452A1ZG

- 5 Status : Firm
- 6 Previous year from : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

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

Section under which option exercised :

PART-B

- a If firm or Association of Persons, indicate names of partners/members : AS PER ANNEXURE 'I'
and their profit sharing ratios
- b If there is any change in the partners or members or in their profit sharing : No
ratio since the last date of the preceding year, the particulars of such
Change.

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

- a Nature of business or profession. : AS PER ANNEXURE 'II'
- b If there is any change in the nature of business or profession, the : No
particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- a Whether books of accounts are prescribed under section 44AA, if yes, list : Yes
of books so prescribed.

AS PER ANNEXURE 'III'



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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
cash book, bank book, journal, edger	INDIA	WARD NO 38	EAST VIVEKANAND PALLY, SILIGURI	734006	JALPAIGURI	WEST BENGAL

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

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

Section	Amount
Nil	Nil

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

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

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

Particulars	Increase in profit	Decrease in profit
NA	NA	NA

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

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

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

f Disclosure as per ICDS:

ICDS	Disclosure
NA	NA

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

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
NA	NA	NA	NA

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

a The items falling within the scope of section 28.

Description	Amount
NA	



- | Description | Amount |
|-------------|--------|
| NA | NA |

- | Description | Amount |
|-------------|--------|
| NA | NA |

- | Description | Amount |
|-------------|--------|
| NA | NA |

- | Description | Amount |
|-------------|--------|
| NA | NA |

[illegible]

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 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	Additions	Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year
						Purchase value	Adjustment on account of			Total value of purchase
						CEN VAT	Change in rate of	Subsidy		

NA NA NA NA NA NA NA NA NA NA NA NA NA NA NA

Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	NA

- 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)]

Description	Amount
NA	NA

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA

- 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

Particulars	Amount
NA	NA

Personal expenditure

Particulars	Amount
NA	NA

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

Particulars	Amount
NA	NA

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
NA	NA

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

Particulars	Amount
NA	NA

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

Particulars	Amount
NA	NA

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

Particulars	Amount
NA	NA

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

Particulars	Amount
NA	NA

- b Amounts inadmissible under section 40(a):-



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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
NA	NA	NA	NA	NA	NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA

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

: Nil

v. Wealth tax under sub-clause (iia)

: Nil

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

: Nil

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA

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

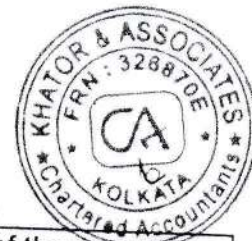
: Nil

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

: Nil

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

Particulars	Section	Amount debited to P/L	Amount admissible	Amount inadmissible	Remarks



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

(A) On the basis of the examination of books of account and other : No 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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other : No 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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

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

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

g Particulars of any liability of a contingent nature

Nature of liability	Amount
NA	NA

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

Particulars	Amount
NA	NA

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 : Nil Medium Enterprises Development Act, 2006.

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
NA	NA	NA	NA	NA	NA

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

Section	Description	Amount
NA	NA	NA

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

Name of party	Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f),(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:-



Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid during the previous year.

Section	Nature of Liability	Amount
NA	NA	NA

B Was incurred in the previous year and was:-

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

Section	Nature of Liability	Amount
NA	NA	NA

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

Section	Nature of Liability	Amount
NA	NA	NA

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

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) : No
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.

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

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

Type	Particular	Amount	Prior period
NA	NA	NA	NA

28 Whether during the previous year the assessee has received any property, : NA
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)(vii), if yes, please furnish the details of the
same.

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

29 Whether during the previous year the assessee received any consideration for : NA
issue of shares which exceeds the fair market value of the shares as referred
to in section 56(2)(vii), if yes, please furnish the details of the same.

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

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

Nature of income	Amount
Nil	



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

Nature of income	Amount
Nil	Nil

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

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

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

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

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

Following details						
Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : No
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2022)

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

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit	Maximum amount outstanding	whether the loan or deposit	in case the loan or
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		r			up during the Previous Year	at any time during the Previous Year	accepted by cheque or bank draft or use of electronic clearing system through a bank account	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
NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	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
NA	NA	NA	NA	NA	NA	NA

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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA	NA

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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
NA	NA	NA	NA	NA

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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA	NA

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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
NA	NA	NA	NA	NA

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

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the 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 taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA

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

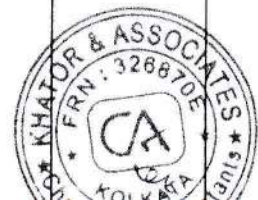
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
NA	NA	NA	NA	NA

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

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
NA	NA	NA	NA	NA

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

Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	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)	Amount as assessed	Order No and Date	Remarks



					only)				
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- b Whether a change in shareholding of the company has taken place in the : **NA**
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.
- c Whether the assessee has incurred any speculation loss referred to in : **No**
section 73 during the previous year, If yes, please furnish the details of
the same.
- d Whether the assessee has incurred any loss referred to in section 73A in : **No**
respect of any specified business during the previous year.
- e In case of a company, please state that whether the company is deemed : **NA**
to be carrying on a speculation business as referred in explanation to
section 73.

- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or : **No**
Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

- 34 a Whether the assessee is required to deduct or collect tax as per the : **No**
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether the assessee is required to furnish the statement of tax deducted : **No**
or tax collected, If yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil



section 206C(7). If yes, please furnish:

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

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

36 A Whether the assessee has received any amount in the nature of dividend : No
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

37 Whether any cost audit was carried out. ? : NA

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : NA

in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. 2



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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	28368602			Nil		
Gross profit/turnover	0	0	0.00			Nil
Net profit/turnover	0	28368602	0.00			Nil
Stock-in-trade/turnover	0	0	0.00			Nil
Material consumed/Finished goods produced			Nil			Nil

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.

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
NA	NA	NA	NA	NA	NA

42 Whether the assessee is required to furnish statement in Form No.61 or Form : No
No. 61A or Form No. 61B. If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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

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

If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April, 2022)

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



For KHATOR & ASSOCIATES
Chartered Accountants

Ar

Asish Khator
Partner
M. No. : 064782
FRN : 0326870E

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	PANKAJ PODDAR	50.00
2	ANUP KARUA	50.00

Annexure 'II'

Nature of business or profession

SN	Sector:	Sub Sector:	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors(06002)	06002

Annexure 'III'

Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.

SN	Particular
1	cash book, bank book, journal, ledger

Annexure 'IV'

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

SN	Particulars
1	cash book, bank book, journal, ledger

