



UDIN : 21415671AAAACQ3504

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 2020, and the **Profit and loss account** for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith, of **SHAMBHU SARAN SINGH, P-185, RAJA S C MULLICK ROAD, KOLKATA 700084, PAN No. ALGPS2416M.**
2. **We** certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **Kolkata** and **0** branches.
3. (a) **We** report the following observations / comments / discrepancies / inconsistencies; if any:
 - (b) Subject to above, -
 - (A) **We** have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purpose of the audit.
 - (B) In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.
 - (C) In **our** opinion and to the best of **our** information and according to the explanations given to **us**, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2020 ,and
 - (ii) in the case of the **Profit and loss account** , of the **Profit** of the assessee for the year ended on that date.

Sr. No.	Qualification Type	Observation
Nil	Nil	

For G.K. Lodha & Co.
Chartered Accountants

Gopal Krishna Lodha
Partner
M.No. :415671



Place : Kolkata
Date : 04/03/2021
Address : 18, Rabindra Sarani, Poddar Court Gate
No. 2 5Th Floor Room No. 522 & 523 ,
WEST BENGAL , 700001

Firm Registration No. : 0329866E

BALANCE SHEET AS ON 31ST MARCH ,2020

Liabilities :

CAPITAL ACCOUNT

As per last Account	16151340.66
Add:	
Add: Net Profit	4342917.00
Less :	
Drawings	<u>524875.10</u>

19969382.56

SUNDRY CREDITORS

1452660.00

SECURED LOAN

3702344.00

SECURED LOAN FROM AXIS BANK

4779659.76

SECURITY DEPOSIT BY AXIS BANK

456000.00

GST Payable

52840.00

30412886.32

Assets :

INVESTMENT IN :

M/s. Singh Machinery Center	733685.03
M/s. Sreeram Realtors	4769143.73
M/s. Tirupati Enterprises	<u>1203527.00</u>

6706355.76

ADVANCE TO :

Amit Manna (B/f.)	481698.00
Rajwada Group - Advance	257684.00
Land - Jayanti & Anirban	250000.00
Ayush Estate	<u>6689702.00</u>

7679084.00

RD WITH PO

As Per Last A/c.	195000.00
Deposited during the Year	60000.00
Accured Interest	<u>0.00</u>

255000.00

LAND

Land - 1 - Molla Para	3833378.00
Land - 2 - 24B	1790000.00
Land - 3 - Baishnabghata-I - Kira	1731991.00
Land - 4 - Baishnabghata-II - Shi	550000.00
Land - 5 - 87B	<u>335000.00</u>

8240369.00

WORK IN PROGRESS

Land With Dey - 214

1530968.50

CAR (B/F.)

188575.06

GODOWN (B/F.)

465000.00

INVESTMENT IN :

LIC Mutual Fund

50000.00

INVESTMENT IN

G S Abasan Private Limited

1375000.00

FD WITH BANK

As Per Last A/c.	999352.00
Interest Accured	175922.00
Less : TDS	<u>17593.00</u>

1157681.00

DEPOSIT WITH GOVT AUTHORITY

TDS	201593.00
Advance Tax	<u>100000.00</u>

301593.00

CASH IN BANK & HAND

2463260.00

0.00

30412886.32

For G K LODHA & CO.

Chartered Accountants

FRN-329866E

UDIN : 21415671AAAACQ3504



(Gopal Krishna Lodha)

Partner, M No-0415671



18, Rabindra Sarani,

Poddar Court, Gate No.2,

5th Floor, Room No. 522 & 523,

Kolkata-700001

Dated : 04th Day of March, 2021

SHAMBHU SARAN SINGH

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020


To NET PROFIT	43,42,917.00	By INCOME FROM HOUSE PROPERTY	
		Axis Bank Ltd	18,40,000.00
		By INCOME FROM BUSINESS & PROFESSION	
		M/s. Tirupati Enterprises	
		(GT- Rs. 1,47,57,112/-)	12,03,527.00
		M/s. Singh Machinery Center	
		(GT- Rs. 21,88,208/-)	<u>1,83,887.00</u>
			13,87,414.00
		M/s. Tirupati Construction	
		Vide - Share of Profit	56,277.00
		M/s. Sreeram Realtors	
		Vide - Share of Profit	<u>8,64,552.00</u>
			9,20,829.00
			23,08,243.00
		By INCOME FROM OTHER SOURCES	
		Misc Income Earned	18,752.00
		FD Interest earned	<u>1,75,922.00</u>
			1,94,674.00
	<u>43,42,917.00</u>		<u>43,42,917.00</u>

For G K LODHA & CO.

Chartered Accountants

FRN-329866E

UDIN : 21415671AAAACQ3504



(Gopal Krishna Lodha)

Partner, M No-0415671



18, Rabindra Sarani,

Poddar Court, Gate No.2,

5th Floor, Room No. 522 & 523,

Kolkata-700001

Dated : 04th Day of March, 2021