

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

332684360280923

Date of e-Filing

28-Sep-2023

Name	:	ANIL SINGH
PAN/TAN	:	CVGPS8742C
Address	:	MURHI,MURHI,DARIGAWAN,SASARAM, , undefined, ROHTAS, undefined, 05, 821113
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	054116

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM 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 2023 , and the **Profit and loss account** for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	ANIL SINGH
Address	MURHI,MURHI,DARIGAWAN,SASARA M , 05-Bihar , 91-India , Pincode - 821113
PAN	CVGGS8742C
Aadhaar Number of the assessee, if available	880152253847

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 **SHRI KISHUN SINGH, NEW AREA, NAWADA, BIHAR-805110** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **1. These financial statements are the responsibility of the management of the firm. Our responsibility is to express an opinion on these financial statements based on our audit. 2. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing to the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. 3. The amount of creditors are yet to be confirmed.**
- 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 purposes 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 2023 ; 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.
5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Documents necessary to verify the reportable transaction were not made available	Documents necessary to verify Reportable transactions like Security Deposit, Fixed Deposit, Insurance, Work-in-progress, Unsecured loan etc were not made completely available.
2	Records necessary to verify personal nature of expenses not maintained by the assessee	In respect of clause 21(a) regarding personal expenses debited to profit & loss A/c ,no seprate records have been maintained for such expenses e.g. telephone expenses, etc. Hence, personal expenses, if any , not ascertainable.<
3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available	In respect of clause 41 regarding demands raised\ refund issued under other acts reliance has been placed on information provided by the management
4	Records produced for verification of payments through account payee cheque were not sufficient	In respect of o clause 21(d) related to payment covered u/s 40A(3) and 40A(3A), there is no cash payment exceeding the limit. However, it is not possible for us to verify whether the transactions in excess of the limits as prescribed have been made otherwise than an account payee cheque or bank draft, as the necessary evidence is not in the possession of the assessee.<
5	Others	The particulars provided in Form 3CD have been provided by the management and checked by us on Test check basis using concept of Materiality. Books of Accounts are not properly maintained. Complete details of Unsecured loans are not

Shivani Kumar & Co.

been provided by the assessee, hence complete details of the same cannot be filled in clause 31. Some Bank Statements has not been provided by Assessee.

6 Others

As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

Accountant Details

SHIVANAND KUMAR

054116

0004610C



202, 2ND FLOOR SHASHI COMPLEX EXHIBITION ROAD
PATNA, Patna G.P.O. , Phulwari , 05-Bihar , 91-India , Pincode -
800001

25-Sep-2023

43.224.2.199

25-Sep-2023

This form has been digitally signed by SHIVANAND KUMAR having PAN AEWPK9799L from IP Address 43.224.2.199 on 28/09/2023 07:51:09 PM Doc SI.No and issuer 24377081CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

UDIN: 23054116B6PODM 7504

FORM 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 ANIL SINGH

2. Address of the Assessee MURHI,MURHI,DARIGAWAN,SASARA
M , 05-Bihar , 91-India , Pincode -
821113

3. Permanent Account Number (PAN) CVGPS8742C

Aadhaar Number of the assessee, if available

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ? Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 05-Bihar	10CVGPS8742C1ZO
2	Goods and Services Tax 35-Jharkhand	20CVGPS8742C1ZN

5. Status Individual

6. Previous year 01-Apr-2022 to 31-Mar-2023

7. Assessment year 2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? Yes

Section under which option exercised 115BAC

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?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

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

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

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010



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

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

No

Sl. No.	Books prescribed
No records added	

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, LEDGER, ETC	MURHI, DARIGAON		ROHTAS	821115	91-India	05-Bihar

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

Sl. No.	Books examined
1	CASH BOOK, LEDGER, ETC

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
No records added		

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

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

Yes

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
				

Total

₹ 3,45,304

₹ 0

₹ 3,45,304

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	1.The accounts have been prepared under the historical cost convention and on the basis of going concern. 2. Accounting Policies not specifically referred to be consistentandinconsonance with generally accepted accounting policies.3. All Income and expenditure items having a materials bearing on the financial statement are recognized on accrual basis.4. During the year there is no changing in accounting policies.<
1	ICDS II - Valuation of Inventories	N.A.
1	ICDS III - Construction Contracts	1.The amount of contract revenue reconiged as revenue in the period Rs.68691503.00 2. Percentage completion method is applied to determine the stage of completionofcontract in progress. 3. Amount of contract in progress is Rs. 23514570/- which includes 1.5% profit.
1	ICDS IV - Revenue Recognition	In a transaction of sale of services total transaction recognized as revenue during the year- Rs. 68691503.00/- & Other Receipts is Rs.4349069.00/-
1	ICDS V - Tangible Fixed Assets	1.Fixed Assets are stated at cost including taxes, duties, freight and other incidental expenses incurred in relation to acquisition and installation of the same. 2.DepreciationonFixed Assets has been calculated as per income tax Act at W.D.V. 3. There is no change in method of calculation of depreciation during the year.
1	ICDS VII - Governments Grants	N.A.
1	ICDS IX - Borrowing Costs	N.A.
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	N.A.

14.(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

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

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

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

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

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

Sl. No.	Description	Amount	
		No records added	

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



Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹12,65,108	₹0	₹0	₹12,65,108	₹12,09,317	₹12,09,317	₹0	₹0	₹3,24,823	₹8,84,494
2	WDV	Plant and Machinery @ 40%	40	₹61,760	₹0	₹0	₹61,760	₹0	₹0	₹0	₹0	₹24,712	₹37,048

19. Amount admissible under section-



SI. Amount debited to Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any

1

TDS Late fee & Intt

₹ 11,321

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

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

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

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

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

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

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

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

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

₹ 0



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

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

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

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 14,55,952

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0



State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

GST-10473364.86/-, Labour Cess-686916/-, S. fee-66871/-

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

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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

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

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

No

Please furnish the details of the same

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

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

Please furnish the details of the same

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

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

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in

No



b. Please furnish the following details:

Sl. No.	Nature of income	Amount
	No records added	

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

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

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

Sl. No.	Name of the lender	Address of the	Permanent Account	Aadhaar Number of	Amount of loan or deposit	Whether the loan/deposit was secured	Maximum amount outstanding	Whether the loan or deposit was	In case the loan or deposit was
No records added									



assessee) of the lender or depositor
depositor, if available

previous year ?

any time during the previous year

cheque or bank draft or use of electronic clearing system through a bank account ?

cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

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

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

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

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

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

No records added

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

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

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

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

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

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

No records added



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

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

No records added

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

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

No records added

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

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

No records added

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

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

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

No records added

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

No

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

No

If yes, please furnish the details of the same.

₹ 0

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

No

If yes, please furnish the details of the same.

₹ 0

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

Not Applicable

If yes, please furnish the details of the same.

₹ 0

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

No



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

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PTNA07998E	194C	Payments to contractor and sub-contractors	₹1,52,21,178	₹1,52,21,178	₹1,52,21,178	₹12,221	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PTNA07998E	26Q	31-May-2023	24-Sep-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)		Amount paid out of column (2) along with date of payment.(3)	
		Amount	Date of payment	Amount	Date of payment
1	PTNA07998E	₹ 1,100		₹ 1,100	24-Sep-2023

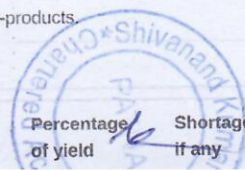
35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

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

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

A. Raw materials:

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



pervious
year

pervious
year

No records added

B. Finished products :

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

C. By-products

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

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

No

Please furnish the following details -

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	73040572			119436149		
(b)	Gross profit / Turnover			0.00			0.00
(c)	Net profit / Turnover	7996017	73040572	10.95	4822838	119436149	4.04
(d)	Costs in Trade / Turnover			0.00			0.00



Material consumed / Finished goods produced

0.00

0.00

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

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

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

No

b. Please furnish

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

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

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

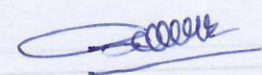
Name of parent entity
 Name of alternate reporting entity (if applicable)
 Date of furnishing of report
 c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 4,88,04,963	₹ 0	₹ 0	₹ 3,48,68,557	₹ 3,48,68,557	₹ 1,39,36,406

Accountant Details

Accountant Details



SHIVANAND KUMAR

Name

Membership Number

FRN(Firm Registration Number)

054116

0004610C



Acknowledgement Number:332684360280923

Address	202, 2ND FLOOR SHASHI COMPLEX EXHIBITION ROAD PATNA, Patna G.P.O., Phulwari, 05-Bihar, 91-India, Pincode - 800001
Place	43.224.2.199
Date	25-Sep-2023



Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Jul-2022	01-Jul-2022	₹ 13,00,317	₹ 0	₹ 0	₹ 0	₹ 13,00,317
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 40%					No records added			

Deductions Details (From Point No.18)

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

This form has been digitally signed by SHIVANAND KUMAR having PAN AEWPK9799L from IP Address 43.224.2.199 on 28/09/2023 07:51:09 PM Dsc Sl.No and issuer 24377081CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



M/S ANIL SINGH
Vill- Murhi, Po.- Darigawn, Sasaram, Distt.- Rohtas

BALANCE SHEET AS AT 31ST MARCH, 2023

CAPITAL & LIABILITIES	AMOUNT in Rs.	ASSETS & PROPERTIES	AMOUNT in Rs.
CAPITAL ACCOUNTS:		FIXED ASSETS :	4,500,000.00
As Per Last Year A/c	14,341,982.48	Land	352,634.00
Add: Net Profit during the year	7,996,016.54	Scorpio	52,895.00
Add: Profit on sale of Mutual Fund	1,240.00	Less: Dep	53,245.00
Add: Agricultural Income	220,000.00	Plant & Tools	7,987.00
Add: Gift From Ajit Kumar Singh	600,000.00	Less: Depreciation @ 15%	859,309.00
Add: Insurance Maturity	637,051.53	Scorpio	128,896.00
	23,796,290.55	Less: Dep	61,780.10
Less: Drawings		Computer	24,712.00
Personal	360,000.00	Less: Dep	37,068.10
T.D.S (18-19)	5,990.00	Scorpio	1,300,317.00
T.D.S (19-20)	12,700.00	During the year	195,048.00
T.D.S (20-21)	25,367.00	Less: Dep	1,105,269.00
TDS (FY 21-22)	676,723.60	INVESTMENT :	999,950.00
Self Assessment Tax (FY 21-22)	658,662.00	SBI Mutual Fund	600,000.00
GST Payment	259,442.00	ICICI Mutual Fund	20,000.00
Life insurance	704,501.00	Canara Rebco	2,329,000.00
GST Late Fee & Intt	85,625.00	RD Canara Bank	
	2,789,010.60		
	21,007,279.95	CURRENT ASSETS, LOANS & ADVANCES :	
secured Loan:		Current Assets :	23,514,570.00
CC from Canara Bank 6048257000020	10,430,981.18	Work In Progress	-
OD from SBI 40653189267	18,550,787.16	Sundry Debtors	-
OD from AXIS A/c922030040211808	26,726,771.25	Cash and Bank Balances :	
Unsecured Loan:		Cash in Hand	125,904.00
Ajit Kumar Singh	11,760,476.00	Cash at Bank :	
Munna Singh	1,870,000.00	AXIS Bank Patna SB A/C-9120010042759011	13,728.14
Mithlesh Chauhan	110,000.00	S.B.I.Sasaram SB A/C-33987172621	694,927.40
Gurucharan Kumar	2,158,300.00	Axis Bank patna CA A/C-917020029367835	156,227.94
Ravi Kumar	1,200,000.00	Axis Bank patna SB A/C-918010040498042	11,178,631.62
CURRENT LIABILITIES		Axis Bank patna CC A/C-922030040211840	236,506.00
& PROVISIONS :		SBI CA A/C-38707255322	162,076.19
Current Liabilities :		HDFC Bank SB A/C-20521930004987	1,398.76
Audit Fee & legal Exp.	25,000.00	Canara Bank SB A/C-6048101004940	41,022.91
Sundry Creditor	67,477,067.41	ICICI Bank SB A/C- 401501501823	10,104.00
TDS Payable	12,221.00	ICICI Bank CA A/C- 401505000282	100,000.00
GST Payable	1,455,951.98	CANARA Bank SB A/C-2315101019888	302,947.80
		Fixed Deposits with Bank	86,819,827.07
		Loans & Advance	99,843,301.83
		T.D.S (FY 22-23)	1,414,552.00
		T.C.S (FY 22-23)	20,932.00
		Security Deposit	18,541,123.00
		GST TDS	348,134.00
		GST Cash	16,494.00
		GST ITC	964,394.00
		Refundable GST/ITC/Penalty	7,454,638.00
	162,784,835.93		162,784,835.93

In terms of our report of even date
For SHIVANAND KUMAR & CO.
CHARTERED ACCOUNTANTS

(Shivanand Kumar)
Partner
Membership No.054116
FRN NO.: 004610C

Place : Sasaram
Date :25/09/2023

Proprietor



M/S ANIL SINGH

Vill- Murhi, Po.- Darigawn, Sasaram, Distt.- Rohtas

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	AMOUNT in Rs.	PARTICULARS	AMOUNT in Rs.
To Work-in-progress	356,480.00	By <u>Gross Contract Receipt</u>	68,691,503.00
" Cost of Materials	47,115,240.00	" Work In Progress	23,514,570.00
" Labour Charges	24,150,650.00	" F.D. Intt. Bank	4,256,769.00
" Transportation	423,520.00	" Intt. On S.B. Bank	92,300.00
" Hire charges	210,658.00		
" Salary	1,135,800.00		
" GST	10,478,364.86		
" Bank Charges	77,694.00		
" Processing Charges	3,658.00		
" Inspection Charges	354.00		
" Valuation charges	5,900.00		
" Locker rent	3,150.60		
" Printing & Stationary	48,680.00		
" Electric expenses	178,561.00		
" Power & fuel	318,952.00		
" Telephone Exps.	33,950.00		
" Accounting Charges	60,000.00		
" Tender exp	220,000.00		
" Bank Interest	2,139,270.00		
" Interest on car Loan	44,438.00		
" TDS Late fee & Intt	11,321.00		
" Labour Cess On Gov Dept.	686,916.00		
" S.fee	66,871.00		
" Cibil charges	5,085.00		
" Repair & maintainance	171,680.00		
" Misc. Exps.	177,394.00		
" Audit Fee & legal Exp.	25,000.00		
" Depreciation	409,538.00		
" Net profit	7,996,016.54		
	<u>96,555,142.00</u>		<u>96,555,142.00</u>

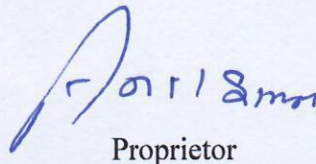
In terms of our report of even date .
For SHIVANAND KUMAR & CO.
CHARTERED ACCOUNTANTS



(Shivanand Kumar)
Partner

Membership No.054116
FRN NO.: 004610C




Proprietor

Place : Sasaram
Date :25/09/2023

M/S ANIL SINGH

Vill.- Murhi, P.O.-Darigawn, Sasaram, Distt.-Rohtas

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023.

1. The accounts have been prepared under the historical cost convention and on the basis of a going concern.
2. Accounting policies not specifically referred to are consistent and in consonance with generally accepted accounting policies.
3. All income and expenditure items having a material bearing on the financial statements are recognized on accrual basis.
4. Balances of Sundry Debtors and Creditors are yet to be confirmed.
5. Fixed Assets are stated at cost including taxed, duties, freight and other incidental expenses incurred in relation to acquisition and installation of the same.
6. Depreciation has been calculated on fixed Assets at WDV.
7. Inventories are valued at cost or net realizable value whichever is lower.
8. Particulars of Expenditure in foreign currency – Nil.
9. Contingent Liabilities – Nil.

For, SHIVANAND KUMAR & CO
CHARTERED ACCOUNTANTS

Place: Sasaram
Date: 25/09/2023


PROPRIETOR





(Shivanand Kumar)

Partner

Membership No. 054116

FRN NO.: 004610C