


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2023-24	
[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)			
PAN	ACXFS8024M		
Name	SHAMBHAVI DEVELOPERS		
Address	BRIJNANDAN RESIDENCY, MATWARI HOUSE , COMPOUND MATWARI , HAZARIBAGH , 35-Jharkhand, 91-INDIA, 825301		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	275950381200923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	7,34,970
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	7,34,970
	Net tax payable	5	2,29,311
	Interest and Fee Payable	6	19,280
	Total tax, interest and Fee payable	7	2,48,591
	Taxes Paid	8	2,48,592
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>PRANAY KUMAR</u> in the capacity of <u>Partner</u> having PAN <u>ABXPK3797Q</u> from IP address <u>182.68.55.221</u> on <u>20-Sep-2023 16:28:38</u> DSC SI.No & Issuer <u>3283465</u> & <u>327279602189CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 ACXFS8024M052759503812009234ed8b2c5ecef3984599b78e31028548983c0d8b2		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Name : M/s SHAMBHAVI DEVELOPERS
Address(O) : BRIJNANDAN RESIDENCY, MATWARI HOUSE, COMPOUND MATWARI, HAZARIBAGH, JHARKHAND-825301

Permanent Account No : ACXFS8024M Date of Incorporation : 13/10/2015
Status : Partnership Firm Resident Status : Resident
Previous year : 2022-2023 Assessment Year : 2023-2024
Ward/Circle : ITO WARD 2(2), HAZARIBAGH/2 Return : ORIGINAL
Nature of Business or Profession : Building completion - 06004

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	734969	734969
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		734969
Less : Deduction under Chapter VIA		0
Total Income		734969
Rounding off u/s 288A		734970
Income Taxable at Normal Rate		734970
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates	220491	
Total Tax		220491
Add : Health and Education Cess		8820
Total		229311
Less : TDS/TCS		472
Assessed Tax		228839
Less : Advance Tax		100000
Add : Interest		19280
u/s 234B	7728	
7728(6M)+0(0M)		
u/s 234C	11552	
(1029+3087+5148+2288)		
Less : Tax Deposited u/s 140A		148120
Amount Payable		0
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BUS-1		734969
Net Profit As Per P&L A/c	734970	
Add Items Inadmissible/for Separate	892008	

Consideration

Depreciation Separately Considered	70724	
Remuneration Paid to Partners as per P & L in Term of Partnership deeds	600000	
Interest Paid to Partners as per P & L in Term of Partnership deeds	221284	
Sub Total		1626978
Less: Items Admissible/for Separate Consideration		70725

Consideration

Depreciation Allowed as Per IT Act	70725	
Income From BUS-1		1556253
Total		1556253
Less: Allowable Intt. u/s 40b		221284
Balance		1334969

Book Profit For Allowable Remuneration	1334969		
(After notional set off of unabsorbed depreciation of Rs. 0)			
Remuneration Calculation		600000	
90 % of First 300000	270000		
60 % of Remaining	620981		
Max Remuneration Allowable	890981		
But Restricted to	600000		
Total Income From Business & Profession		734969	
Total of Business & Profession			734969

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
-	0014431	19/03/2023	507	100000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-Kamothe	0002271	20/09/2023	22429	148120

Partner's Allowable Remuneration & Interest

Name of Partner	Profit Ratio	Interest	Remu.	Share Profit
PRANAY KUMAR	50	139646	300000	367485
RAJ KUMAR	50	81638	300000	367485
Total		221284	600000	734970

Jurisdiction: Return for Asst. Year: 2022-2023 filed with Ward: ITO WARD 2(2), HAZARIBAGH on vide receipt No. 0

Return Filing Due Date : 31/10/2023 Return Filing Section : 139(1)
Interest Calculated Upto : 20/09/2023

Verified By : PRANAY KUMAR

Independent Auditor's Report
To the Proprietor of SHAMBHAVI DEVELOPERS

Opinion

We have audited the standalone financial statements of SHAMBHAVI DEVELOPERS ('the Entity') which comprise the Balance Sheet as at 31 March 2023, and the statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance for the Financial

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



ALOK JAIN & CO.
Chartered Accountants

Phone : 2524736 (O)
Gr. Floor, Chandrakanta
Apartment, PanduiKothi
Opp-Batashop, BoringRd.
Patna-800001

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place : PATNA
Date : 20/09/2023



For ALOK JAIN CO.
Chartered Accountants
Firms Registration No.- 005295C


(A.K.JAIN)
Partner

M. No.- 088105
UDIN No - 23088105BGYFXH8748

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	SHAMBHAVI DEVELOPERS
Address	BRIJNANDAN RESIDENCY,MATWARI HOUSE,COMPOUND MATWARI , 35-Jharkhand , 91-India , Pincode - 825301
PAN	ACXFS8024M
Aadhaar Number of the assessee, if available	

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 BRIJNANDAN RESIDENCY,MATWARI HOUSE,COMPOUND MATWARI-825301 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 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	Records necessary to verify personal nature of expenses not maintained by the assessee	No Information
2	Prior period expenses are not ascertainable from books of account	No Information
3	Records produced for verification of payments through account payee cheque were not sufficient	As no copies of cheques/draft are kept,we can not comment whether cheque s were issued by account payee cheques/draft or not.however we have taken a certificate for that.
4	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	No Information available. Any liability arising due to non-compliance of an y laws other than Income Tax Act 1961 & Wealth tax Act 1957 has not been informed to us.
5	Others	Purchase, Sales, GST Liability & Input Credit as per Books of accounts is subject to reconciliation with returns filed and Cash & Input credit ledger at GST Website
6	Others	No Information available for clause number 17 regarding transfer of land and building for a consideration lower than adopted value referred to in section 43CA or 50C.
7	Others	No information available for clause number 28 & 29 regarding receipt of any property/share of a company for inadequate/excess consideration as referred to in section 56(2)(vii), 56(2)(viii), 56(2)(ix), 56(2)(x).
8	Others	No information available for clause number 36 A (a) regarding receipt of any dividend as referred to in section 2(22)(b).



- 9 Others The difference in GST figure and actual sale figure is due to GST rate difference i.e. we are actually charging 5% taking consideration of ITC, whereas paying 12%. Also considered debtors in the month of March 2021 of which payment didnt come in that month-however all sale shown are net of GST paid
- 10 Others As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause

Accountant Details



Name ALOK KUMAR JAIN
Membership Number 088105
FRN(Firm Registration Number) 0005295C
Address ALOK JAIN & CO., CHARTERED ACCOUNTANTS CHANDRAKANTA APARTMENTS, BORING ROAD , B.C. Road S.O , Phulwari , 05-Bihar , 91-India , Pincode - 800001
Date of signing Tax Audit Report 20-Sep-2023
Place 182.68.55.221
Date 20-Sep-2023

This form has been digitally signed by ALOK KUMAR JAIN having PAN ACPPJ5121J from IP Address 182.68.55.221 on 20/09/2023 03:30:24 PM Dsc SI.No and issuer 1357168069234548148CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority

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 **SHAMBHAVI DEVELOPERS**
2. Address of the Assessee **BRIJNANDAN RESIDENCY, MATWARI
HOUSE, COMPOUND MATWARI, 35-Jharkhand, 91-India
, Pincode - 825301**
3. Permanent Account Number (PAN) **ACXFS8024M**
- 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 35-Jharkhand	20ACXFS8024M1ZK

5. Status **Firm**

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(e)- When provisions of section 44AD(4) are applicable.

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

Section under which option exercised

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 (%)
1	PRANAY KUMAR	50
2	RAJ KUMAR	50

(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? **No**

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	Building completion	06004



(b). If there is any change in the nature of business or profession, the particulars of such change ? No

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	Tally Print of Cash Book & Ledger	BRIJNANDAN RESIDENCY	MATWARI COMPOUND	HAZARIBAG	825301	91-India	35-Jharkhand

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

Sl. No.	Books examined
1	Tally Print of Cash Book & Ledger

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) ? No

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

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



No records added

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	AS PER ANNEXTURE
1	ICDS II - Valuation of Inventories	AS PER ANNEXTURE
1	ICDS IV - Revenue Recognition	AS PER ANNEXTURE
1	ICDS V - Tangible Fixed Assets	AS PER ANNEXTURE
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	AS PER ANNEXTURE

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 58 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 118A(1)(B) AD (for measurement year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to including value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchase (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A-B-C-D)
1	WDV	Furniture & Fittings @ 10%	10	₹13,345	₹0	₹0	₹13,345	₹40,920	₹40,920	₹0	₹0	₹5,426	₹48,838
2	WDV	Plant and Machinery @ 15%	15	₹4,35,322	₹0	₹0	₹4,35,322	₹0	₹0	₹0	₹0	₹65,298	₹3,70,024

19. Amount admissible under section-

Sl. No.	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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

20. (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)]

Sl. No.	Description	Amount
	No records added	



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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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No records added

21.(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

Sl. No.	Particulars	Amount
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No records added

Personal expenditure

Sl. No.	Particulars	Amount
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No records added

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

Sl. No.	Particulars	Amount
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No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
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No records added

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

Sl. No.	Particulars	Amount
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No records added

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

Sl. No.	Particulars	Amount
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No records added

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

Sl. No.	Particulars	Amount
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No records added

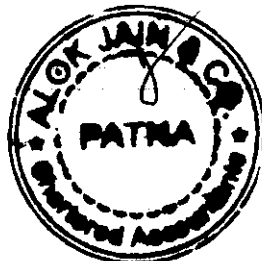
Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
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No records added

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

1. 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														

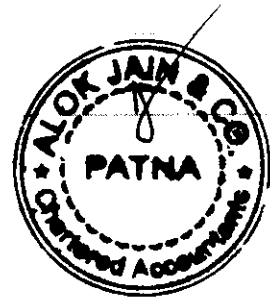
iii. as payment referred to in sub-clause (ib)

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 (ia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iii) ₹ 0

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

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												

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
1	Interest	40(b)	₹2,21,284	₹2,21,284	₹0	NIL
2	Remuneration	40(b)	₹6,00,000	₹6,00,000	₹0	NIL

(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
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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
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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
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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
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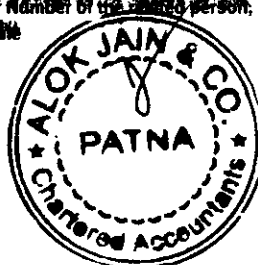
No records added

(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. ₹ 0

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

Sl. No.	Name of Recipient Person	PAN of Recipient Person	Aadhaar Number of the Recipient Person, if available	Relation	Nature of Transaction	Payment Made
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1	PRANAY KUMAR	ABXPK3797Q	PARTNER	INTEREST	₹1,39,646
2	RAJ KUMAR	ADLPK8275H	PARTNER	INTEREST	₹81,638
3	PRANAY KUMAR	ABXPK3797Q	PARTNER	SALARY	₹3,00,000
4	RAJ KUMAR	ADLPK8275H	PARTNER	SALARY	₹3,00,000

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 payable	₹ 1,22,811

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? No



27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) 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. 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)(vii-a) ? 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) (vii-b) ?

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		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (i) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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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	Aadhar 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
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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
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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
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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 or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of	Aadhar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was repaid up during the previous year ?	Maximum amount outstanding in the account at any time	Whether the loan or deposit was taken or accepted by cheque or bank draft or	In case the loan or deposit was taken or accepted by cheque or bank draft,
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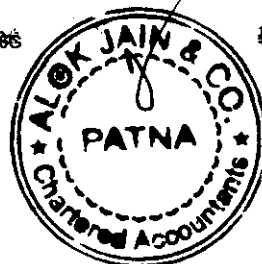


the lender or
depositorduring the
previous yearuse of
electronic
clearing
system
through a
bank
account ?whether the
same was
taken or
accepted by
an account
payee cheque or an
account
payee bank
draft.

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.
1	Aryan Jain	Gola Road, Bajrangji Chowk, Boddom Bazar, Hazaribagh	AVNPJ3215A		₹1,90,476	Yes-Cheque	Account payee cheque
2	Dr. Umesh Prasad	At & P.O. Chauparan, Dist. Hazaribagh	AOVPP8648A		₹2,85,714	Yes-Cheque	Account payee cheque
3	Kanta	Qr.No. K-4, C.T.S.Colony, Noora, Hazaribagh	BPXPK2375B		₹3,90,476	Yes-Cheque	Account payee cheque
4	Komal	Chopra House, Okni, Hazaribagh	AQBPT2529E		₹16,02,178	Yes-Cheque	Account payee cheque
5	Modita Verma	Sri Laxmi Niwas, Ram Nagar Road, Jado Babu Chowk, Hazaribagh	AFGPV1544R		₹1,19,048	Yes-Cheque	Account payee cheque
6	Pawan Kumar Jain	Gola Road, Bajrangji Chowk, Boddom Bazar, Hazaribagh	ACBPJ5217B		₹2,85,714	Yes-Cheque	Account payee cheque
7	Payal Singh	Near Sadar Hospital, Behind UBI, Okni Road, Hazaribagh	GKWPS0709E		₹2,64,207	Yes-Cheque	Account payee cheque
8	Poonam Kumari	Near Chowa Ram Modi Sewa Sadan, Gandhi School Road, J. Tilaya	AXOPK0638B		₹230	Yes-Cheque	Account payee cheque
9	Raj Rani Grover	Near Sadar Hospital, Behind UBI, Okni Road, Hazaribagh	BHRPG4259A		₹2,70,524	Yes-Cheque	Account payee cheque
10	Rohan Jain	Gola Road, Bajrangji Chowk, Boddom Bazar, Hazaribagh	ATYPS155E		₹1,90,476	Yes-Cheque	Account payee cheque
11	Sunanda Kanti	Lal Bahadur Shanki Nagar,	ezPPK58285		₹8,66,667	Yes-Cheque	Account payee cheque



Patna-800023

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
12	Pushpanjali Kumari	Matwari Chowk, P.T.C.Road, Hazaribagh	CNSPK5088H	₹95,238	Yes-Cheque	Account payee cheque	
13	Rohit Kumar	Shiv Mandir, P.O. Aima Chauki, Ismailpur, Khizersarai, Gaya	CDHPK2701A	₹10,65,986	Yes-Cheque	Account payee cheque	
14	Sheila Singh	Flat No. 5G, Madhavan Residency, West Gandhi Nagar, Hazaribagh	AIBPS0870R	₹19,04,762	Yes-Cheque	Account payee cheque	
15	Shiv Nath Prasad	Baghnagri urf Bishunpur Subas, Muzaffarpur, Bihar-843105	BBEPP4309P	₹16,66,667	Yes-Cheque	Account payee cheque	
16	Krishna Murari	Padmabati Abasan, 55, Indraloke, Road No.2, Panihati (M), Sodpur, North 24 Parganas, West Bengal-700010	COEPM1913A	₹5,71,429	Yes-Cheque	Account payee cheque	
17	Manju Mittal	657, Samrat Gali, kumhar Toll, Hazaribagh-825301	BIUPM0430K	₹4,28,571	Yes-Cheque	Account payee cheque	
18	Rajendra Kumar	522 A, Sirka Road, Khirgaon, Hazaribagh-825301	BLGPK4792R	₹23,810	Yes-Cheque	Account payee cheque	
19	Rohit Raj	K-200, 2nd Floor, Hanuman Nagar, Kankarbagh, Patna-800020	ATAPR7519Q	₹12,03,751	Yes-Cheque	Account payee cheque	
20	Saraswati Devi	Jinga, Maheshra, Hazaribagh-825313	GQVPD4663M	₹47,619	Yes-Cheque	Account payee cheque	

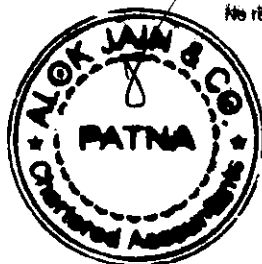
Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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
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
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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.
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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
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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
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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 in the assessment (loss and loss allowance brought in the assessment)	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
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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. No
 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 ? No

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)
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No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

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.
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No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

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

No records added

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
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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 pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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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:-

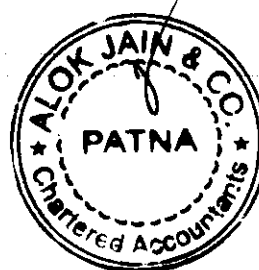
Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ? No

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 ? No



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. ? No

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	18496823			10503322		
(b)	Gross profit / Turnover			0.00			0.00
(c)	Net profit / Turnover	734970	18496823	3.97	318879	10503322	3.04
(d)	Stock-in-Trade / Turnover			0.00			0.00
(e)	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			Total payment to registered entities	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		
No records added						

Accountant Details

Accountant Details



Name: ALOK KUMAR JAIN
 Membership Number: 088105
 FRN(Firm Registration Number): 0005295C
 Address: ALOK JAIN & CO., CHARTERED ACCOUNTANTS CHANDRAKANTA APARTMENTS, BORING ROAD , B.C. Road S.O , Phulwari , 05-Bihar , 91-India , Pincode - 800001
 Place: 182.68.55.221
 Date: 20-Sep-2023

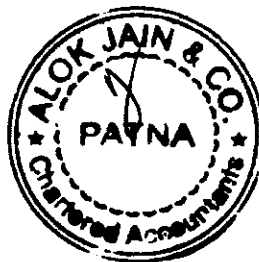
Additions Details (From Point No.18)

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)	
Furnitures & Fittings @ 10%	1	05-May-2022	05-May-2022	₹ 40,920	₹ 0	₹ 0	₹ 0	₹ 40,920
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
No records added								
Plant and Machinery @ 15%	No records added							

Subtractions 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
Furnitures & Fittings @ 10%				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 @ 15%				No records added

This form has been digitally signed by ALOK KUMAR JAIN having PAN ACPJ5121J from IP Address 182.68.55.221 on 20/09/2023 03:30:24 PM Dsc SI.No and issuer 1357166069234548148CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority



SHAMBHAVI DEVELOPERS
MATWARI HOUSE COMPOUND, HAZARIBAGH
BALANCESHEET AS AT 31ST MARCH 2023

(Amount in Rs.)

Particulars	Note	31 March 2023	31 March 2022
EQUITY AND LIABILITIES			
<u>Owners' Funds</u>			
Partner's Capital Account	3	2,521,189.49	4,425,680.64
<u>Non-current liabilities</u>			
Long-term borrowings	4	500,000.00	500,000.00
<u>Current liabilities</u>			
Trade payables	5	3,429,576.78	7,608,467.05
Other current liabilities	6	-	2,488,076.00
Short-term provisions	7	157,811.00	147,476.00
TOTAL		6,608,577.27	15,169,699.69
ASSETS			
<u>Non-current assets</u>			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	8	418,860.83	448,664.83
<u>Current assets</u>			
Inventories	9	489,184.06	-
Trade receivables	10	472,066.00	673,625.00
Cash and bank balances	11	522,698.54	1,320,852.36
Short Term Loans and Advances	12	4,705,767.84	12,726,557.50
TOTAL		6,608,577.27	15,169,699.69
Significant Accounting Policies	1	0.00	-
The accompanying notes are an integral part of the financial statements	2		

FOR SHAMBHAVI DEVELOPERS

(Partner's)

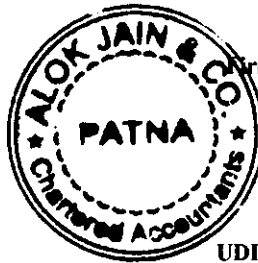
PLACE : PATNA

Date : 20/09/2023

AS PER REPORT ATTACHED
FOR ALOK JAIN & CO.

Chartered Accountants

Firm's Registration No.- 005295C



(A.K.JAIN)

Partner

M. No.- 088105

UDIN No - 23088105BGYFXH8748

SHAMBHAVI DEVELOPERS
MATWARI HOUSE COMPOUND, HAZARIBAGH
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

Particulars	Note	31 March 2023	31 March 2022
Revenue from operations	13	18,496,822.85	10,503,322.00
Total Income		18,496,822.85	10,503,322.00
Expenses:			
Cost of goods sold	14	15,830,000.00	9,035,061.34
Employee benefits expense	15	986,564.00	127,522.00
Finance costs	16	1,534.00	6,194.42
Depreciation and amortization expense	8	70,724.00	78,306.00
Other expenses	17	51,747.00	52,589.00
Total expenses		16,940,569.00	9,299,672.76
Profit/(loss) before Partners Remuneration		1,556,253.85	1,203,649.24
Interest to Partners		221,284.00	284,770.00
Salary to Partners		600,000.00	600,000.00
Total		821,284.00	884,770.00
Profit/(loss) before exceptional and extraordinary items and tax		734,969.85	318,879.24
Exceptional and extraordinary items and tax		-	-
Profit/(loss) after extraordinary items and tax		734,969.85	318,879.24
Profit/(Loss) transferred to Partners's Capital account		734,969.85	318,879.24
Significant Accounting Policies	1		
The accompanying notes are an integral part of the financial statements	2		

FOR SHAMBHAVI DEVELOPERS

(Partner's)

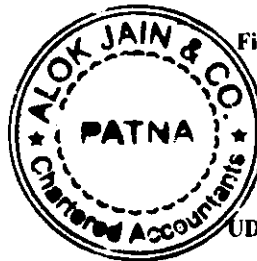
PLACE : PATNA

Date : 20/09/2023

AS PER REPORT ATTACHED
FOR ALOK JAIN & CO.

Chartered Accountants

Firm's Registration No.- 005295C



(A.K.JAIN)

Partner

M. No.- 088105

UDIN No - 23088105BGYFXH8748

SHAMBHAVI DEVELOPERS

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 1 : Significant Accounting Policies

Note - 2 : Notes to Account

Note - 3 : Partner's Capital Account		31 March 2023	31 March 2022
1. PRANAY KUMAR			
Opening Balance		2,792,926.42	2,609,159.50
Add: Capital Introduced		-	310,139.30
Share of Profit for the year		367,484.92	159,439.62
Interest on Capital		139,646.00	130,458.00
Salary for the year		300,000.00	300,000.00
IT Refund		80,620.00	34,510.00
Total		3,680,677.34	3,543,706.42
Less: Share in Firm Tax		60,992.50	375,000.00
Drawing during the year		1,750,000.00	375,780.00
Balance Carried forward		1,869,684.84	2,792,926.42
2. RAJ KUMAR			
Opening Balance		1,632,754.22	3,086,242.60
Add: Capital Introduced		-	-
Share of Profit for the year		367,484.92	159,439.62
Interest on Capital		81,638.00	154,312.00
Salary for the year		300,000.00	300,000.00
IT Refund		80,620.00	34,510.00
Total		2,462,497.14	3,734,504.22
Less: Share in Firm Tax		60,992.50	375,000.00
Drawing during the year		1,750,000.00	1,726,750.00
Balance Carried forward		651,504.64	1,632,754.22

SUMMARY

1. PRANAY KUMAR	1,869,684.84	2,792,926.42
2. RAJ KUMAR	651,504.64	1,632,754.22
	<u>2,521,189.49</u>	<u>4,425,680.64</u>

Note - 4 : Long Term Borrowings		31 March 2023	31 March 2022
Unsecured Loan			
Bharat Prasad Sinha		500,000.00	500,000.00
Total Long Term Borrowings		500,000.00	500,000.00

Note - 5 : Trade payables		31 March 2023	31 March 2022
Total outstanding dues of MSME		-	-
Total outstanding dues of creditors other than MSME		3,429,576.78	7,608,467.05
Total Trade payables		3,429,576.78	7,608,467.05



SHAMBHAVI DEVELOPERS

SCHEDULE-DETAILS OF SUNDRY CREDITORS

	31-Mar-2023
Allied Agencies	1,490,928.45
Parasnath Electrical	769,890.83
Rounaq Agencies	392,619.90
Sunil Trading Co.	776,137.60

Total 3,429,576.78

SHAMBHAVI DEVELOPERS

SCHEDULE-DETAILS OF ADVANCE TO PARTIES

	31-Mar-2023
Anshu Hardware	211,088.00
Bhilai Engineering Corp Fert	309,000.00
Dalmia Cement Bharat Limited	5,000.00
MD Kayam	100,000.00
Otis Elevator Company (India) Limited	8,203.40
Pasa Resources Pvt. Ltd.	8,240.33
Pramod Kumar	167,000.00
Shri Paras Marble	200,000.00
Sourav Electricals	390,000.00
M P Jayaswal	133,979.00

Total 1,532,510.73



SHAMBHAVI DEVELOPERS

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 6 : Other current liabilities		31 March 2023	31 March 2022
Advance from Customers		-	2,488,076.00
Total Other current liabilities		-	2,488,076.00

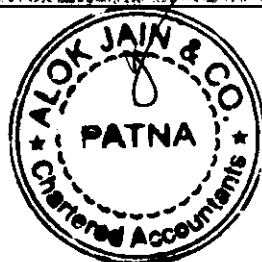
Note - 7 : Provisions		31 March 2023	31 March 2022
GST payable		122,811.00	112,476.00
Audit fee payable		35,000.00	35,000.00
Total Provisions		157,811.00	147,476.00

Note - 9 : Inventories		31 March 2023	31 March 2022
Work-In-Progress (As taken, valued & Certified by proprietor)		489,184.06	-
Total Inventories		489,184.06	-

Note -10 : Trade receivables		31 March 2023	31 March 2022
Outstanding for a period less than 6 months from the date they are due for receipt			
Unsecured Considered good			
Kumari Priyanka		-	201,559.00
Ranu Jain Sethi/Anuj Jain		238,097.00	238,097.00
Soni Kumari Gupta		233,969.00	233,969.00
Total Trade receivables		472,066.00	673,625.00

Note - 11 : Cash and Bank Balances		31 March 2023	31 March 2022
In current accounts			
Union Bank/Andhra Bank		12,541.02	231,074.02
HDFC Bank		14,926.00	48,745.00
Punjab & Sind Bank		91,062.78	312,105.78
SBI, PBB		177,428.90	473,909.80
Cash In hand		226,739.84	255,017.76
Total Cash and Bank Balances		522,698.54	1,320,852.36

Note - 12 : Loans and advances		31 March 2023	31 March 2022
Recoverable in cash or in kind or for value to be received			
Advance to parties		1,532,510.73	4,460,371.06
Manjeet Singh Kalra		1,000,000.00	6,000,000.00
Rabindra Chatterjee		1,301,600.00	1,250,000.00
Sanjib Chatterjee		550,000.00	550,000.00
Balances with Government authorities			
TDS/TCS		472.37	11,505.00
GST Input		221,184.74	454,681.44
Advance Income Tax		100,000.00	-
Total Loans & Advances		4,705,767.84	12,726,557.50



SHAMBHAVI DEVELOPERS

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 13 : Revenue from operations		31 March 2023	31 March 2022
Sale of Flats	note-9	18,496,822.85	10,503,322.00
Revenue from operations (Net)		18,496,822.85	10,503,322.00

Note - 14 : Cost of goods sold		31 March 2023	31 March 2022
Materials and Labour and Other Direct Exp	note-9	16,319,184.06	9,035,061.34
<u>Change In Inventories Of Work-In-Progress</u>			
Opening Work-In-Progress		-	-
Less : Closing Work-In-Progress	note-9	489,184.06	-
(Increase)/Decrease Inventories Of Work-In-Progress		(489,184.06)	-
Total Cost of Goods Sold		15,830,000.00	9,035,061.34

Note - 15 : Employee benefits expense		31 March 2023	31 March 2022
EPF		-	127,522.00
Salary		986,564.00	-
Total Employee benefits expense		986,564.00	127,522.00

Note - 16 : Finance cost		31 March 2023	31 March 2022
Bank Charges		1,534.00	6,194.42
Total Finance cost		1,534.00	6,194.42

Note - 17 : Other Expenses		31 March 2023	31 March 2022
Legal fee & Stamp Papers		-	90.00
Audit fees		35,000.00	35,000.00
Printing & Stationery		-	17,499.00
Advertisement		10,000.00	-
Software Exps		6,747.00	-
Total Other Expenses		51,747.00	52,589.00



SPEAKERS DEVELOPERS

Notes forming part of the Financial Statements for the year ended 31st March, 2023

NOTE - 8: DETAILS OF FIXED ASSETS AS ON 31.03.2023

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK				
	Rate of Dep	Cost as on 01.04.22	Addition before Sept.'22	Addition after Sept.'22	Sale During The Year	Total cost as on 31.03.23	As on 01.04.22	During the year	As on 31.03.23	W.D.V as on 31.03.22	W.D.V as on 31.03.23
Furniture & Mixtures	10%	14,827.98	40,920.00	-	-	55,747.98	1,483.00	5,426.00	6,909.00	48,838.98	13,344.98
Refrigerator Machine	15%	156,451.25	-	-	-	156,451.25	23,468.00	19,947.00	43,415.00	113,036.25	132,983.25
Songular Accessories	15%	21,018.13	-	-	-	21,018.13	3,153.00	2,680.00	5,833.00	15,185.13	17,865.13
Scissors	15%	318,487.10	-	-	-	318,487.10	47,773.00	40,607.00	88,380.00	230,107.10	270,714.10
Vibrator	15%	7,370.47	-	-	-	7,370.47	1,106.00	940.00	2,046.00	5,324.47	6,264.47
Sixtar Machine	15%	2,798.17	-	-	-	2,798.17	420.00	357.00	777.00	2,021.17	2,378.17
Power Cutting Machine	15%	6,017.73	-	-	-	6,017.73	903.00	767.00	1,670.00	4,347.73	5,114.73
		526970.83	40920.00	0.00	0.00	567890.83	78306.00	70724.00	149030.00	418860.83	448664.83



SHAMBHAVI DEVELOPERS
MATWARI HOUSE COMPOUND, HAZARIBAGH
NOTE - 1 : SIGNIFICANT ACCOUNTING POLICIES

a Basis of Accounting

The financial statements have been prepared on going concern basis following mercantile system of accounting wherein all items of income and expenditure, having material bearing on financial statements, are accounted for on accrual basis using the generally accepted accounting principals in India

b Revenue Recognition:

Revenue is recognised on completion of sale of goods i.e. transfer of significant risks and rewards of ownership of the goods to the buyer and is stated net of GST, trade discounts, rebates. Interest income is recognised on time proportion basis. Income against claims of the Company is recognised on accrual/ right to claim basis when there is reasonable certainty of its ultimate collection.

c Property, Plant & Equipment:

Property Plant & Equipment are stated at cost which includes cost of acquisition, cost of improvement cost of bringing the assets to the present location and condition and apportioned cost in respect of preoperative expenses.

Depreciation on Property, Plant & Equipment has been provided on Written Down Value method in accordance with the provisions of Income Tax Act, 1961. Depreciation on addition/ deduction of assets during the year is provided on the basis as prescribed under the Act.

d Inventories:

Inventories are valued at cost or net realisable value whichever is less, Cost formula used for determination of cost is Retail method.

Cost of inventories comprises of cost of purchases, overheads incurred in bringing them to their present location and condition. Taxes on purchase, which are subsequently recoverable from taxing authorities, are not forming part of cost of inventory as prescribed by the ICAI for accounting of duties & taxes. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

e Borrowing Costs

Interest and other costs in connection with the borrowing of funds to the extent attributable to the acquisition or construction of a qualifying assets are capitalised as part of the cost of such asset till such time the asset is ready for its intended use/ sale. All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.



and various deductions available under Income Tax Act.

i Provisions, Contingent Liabilities And Contingent Assets

Provisions are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable and that can be reliably estimated.

Contingent liabilities are not recognised but are disclosed in the financial statements. Claims against the Company where the possibility of materialisation is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements.



SHAMBHAVI DEVELOPERS
MATWARI HOUSE COMPOUND, HAZARIBAGH
NOTE - 2 : NOTES TO ACCOUNTS

- 1 Disputed amount / balances are accounted for adjusted in the books on settlement of dispute
- 2 GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after filing of annual return under the provisions of GST Laws shall be accounted for in the year in which the same is filed. In the opinion of the assessee there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the assessee.
- 3 In the opinion of the assessee and to the best of its knowledge and belief, the value of realisation of current and other assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
- 4 No interest was paid nor any interest is payable to Micro, Small and Medium Enterprises nor the assessee owe any dues to such enterprises which are outstanding beyond the appointed day during the year under review. This information, required to be disclosed under the Micro, Small and Medium Enterprises Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the assessee.
- 5 Consequent upon adoption of format of Financial statement as recommended by the ICAI in 'Exposure draft guidance note on financial statements of Non-corporate entities, WDV as on 01.04.2022 and depreciation charged in books during F.Y. 2021-22 has been shown as Gross block and accumulated depreciation respectively in the absence of complete required details.
- 6 All item of expenses where external bills etc. could not be obtained, necessary internal vouchers have been prepared.

Signature to Notes 1 to 18 annexed to & forming part of Balance Sheet and Profit & Loss account of even date.

FOR SHAMBHAVI DEVELOPERS

(Partner's)

Place : PATNA
Date : 20/09/2023

AS PER OUR REPORT OF EVEN DATE

For ALOK JAIN & CO.

Chartered Accountants

Firm's Registration No.- 005295C



(A.K.JAIN)

Partner

M. No.- 088105

6 Borrowing Cost - Refer ICDS - IX : Borrowing Cost

7 Provisions, Contingent Liabilities & Contingent Assets - Refer ICDS - X

ICDS - II : VALUATION OF INVENTORIES	SL.NO	PARTICULARS	DETAILS
	1	Accounting Policy adopted in measuring inventories including the cost formulae.	Properties under development and properties held for sale represent construction work in progress which is stated at the lower of cost and net realizable value. This comprises of cost of land, construction related overhead expenditure and borrowing costs and other net costs incurred during the period of development. Raw Materials purchased for the construction activity is fully charged to the project expenses as and when purchased.
	2	The total carrying amount of inventories and its classification appropriate to a person	Work In Progress - 48,19,184.06

ICDS - III : CONSTRUCTION CONTRACTS - NOT APPLICABLE

ICDS - IV : REVENUE RECOGNITION	SL.NO	PARTICULARS	DETAILS
	1	Total Amount of Sales (As per Profit & Loss Account)	18,496,822.85
	2	Total Amount not recognized as revenue during previous year due to lack of reasonably certainty of its ultimate collection along with the nature of uncertainty	NIL

ICDS - V : TANGIBLE	SL.NO	PARTICULARS	DETAILS
	1	Full Details of Fixed Assets	As per Point No - 18 of Form 3CD - Part -B

ICDS - VI : RELATING TO EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES - NOT APPLICABLE

ICDS - VII : GOVERNMENT GRANTS - NOT APPLICABLE

ICDS - VIII : RELATING TO SECURITIES - NOT APPLICABLE

ICDS - IX : BORROWING COSTS	SL.NO	PARTICULARS	DETAILS
	1	The accounting Policy adopted for Borrowing Costs	Borrowing costs that are attributable to the acquisition and/or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss as incurred.
	2	Amount of borrowing costs capitalized during the previous year	NIL

ICDS - X : PROVISION, CONTINGENT LIABILITIES & ASSETS	Description of the nature of the obligation, amount at the beginning & year end, Additions made to existing provisions.					
	SL.NO	Description of Provision	O/B as on 01.04.2022	Additions	Reversal/Pay ment	O/B as on 31.03.2023
	1	Audit Fees Payable	35,000.00	35,000.00	35,000.00	35,000.00

No Contingent Liability or Contingent Asset identified by the assessee.

