

TAX AUDIT REPORT

FOR THE YEAR

2019-20

OF

**SIDHIVINAYAK INFRASTRUCTURE AND
DEVELOPERS (P) LTD.**

PLOT NO-RP-104, LANE.3 PANDAV NAGAR,
TANKAPANI ROAD,
BHUBANESWAR-751018

-: AUDITORS: -

S D S S & ASSOCIATES
CHARTERED ACCOUNTANTS
229(P), KEDAR GOURI VIHAR,
BEHIND MESCO TOWER
BHUBANESWAR-751014
E-mail: sdss_cas@yahoo.com

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of SIDHIVINAYAK INFRASTRUCTURE AND DEVELOPERS PRIVATE LIMITED P LOT NO.RP-104, LANE NO.3, PANDAY NAGAR, TANKAPANI ROAD, BHUBANESWAR, ODISHA, 751018 AAQCS1148A was conducted by Us S.D.S.S & ASSOCIATES in pursuance of the provisions of the INCOME TAX Act, and We annex here to a copy of Our audit report dated 30/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
(b) the audited balance sheet as at, 31/03/2020 ; and
(c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place BHUBANESWAR
Date 30/12/2020

Name SUMAN KALYAN
Membership Number 061835
FRN (Firm Registration Number) 322677E
Address 229 P. KEDAR GOURI VIHAR, BEHIN D MESCO TOWER, RAVI TALIKES SQ UARE, BHUBANESWAR, ODISHA, 75 1014

UDIN:- 21061835AAAAC2434

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		SIDHIVINAYAK INFRASTRUCTURE AND DEVELOPERS PRIVATE LIMITED				
2	Address		PLOT NO.RP-104, LANE NO.3, PANDAV NAGAR, TANKAPANI ROAD, BHUBANESWAR, ODISHA, 751018				
3	Permanent Account Number (PAN)		AAQCS1148A				
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 Number				
	1	Goods and Services tax ODISHA	21AAQCS1148A1ZT				
5	Status		Company				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
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(n)-Total sales/turnover/gross receipts of business exceeding specified limits					
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB						No
	Section under which option exercised						
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?						
	S.No.	Name				Profit Sharing Ratio (%)	
	1						
9 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.						
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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).						
	S.No.	Sector		Sub Sector		Code	
	1	OTHER SERVICES		Other services n.e.c.		21008	
10 b	If there is any change in the nature of business or profession, the particulars of such change						No
	S.No.	Business	Sector	SubSector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						Yes
	S.No.	Books prescribed					
	1	CASH BOOK, BANK BOOK, JOURNAL REGISTER, MONEY RECEIPTS, CUSTOMER LEDGER ETC					
11 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.) Same as 11(a) above						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	CASH BOOK, BANK BOOK, JOURNAL REGISTER, MONEY RECEIPTS, CUSTOMER LEDGER ETC	PLOT NO.RP-104, LANE NO.3	TANKAPANI ROAD PANDAV NAGAR	BHUBANESWAR	ODISHA	751018
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						
	Books Examined						
	CASH BOOK, BANK BOOK, JOURNAL REGISTER, MONEY RECEIPTS, CUSTOMER 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

S.No.	Section	Amount											
	Nil												
13 a	Method of accounting employed in the previous year	Mercantile system											
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No											
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.												
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)											
13 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											
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.												
	S.No. ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)											
	Total												
13 f	Disclosure as per ICDS.												
	S.No. ICDS	Disclosure											
14 a	Method of valuation of closing stock employed in the previous year.												
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No											
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)											
15	Give the following particulars of the capital asset converted into stock-in-trade												
	S.No. (a) Description of capital asset	(b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade											
	Nil												
16	Amounts not credited to the profit and loss account, being:-												
16 a	The items falling within the scope of section 28												
	S.No. Description	Amount											
	Nil												
16 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 and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned												
	S.No. Description	Amount											
16 c	Escalation claims accepted during the previous year												
	S.No. Description	Amount											
	Nil												
16 d	Any other item of income												
	S.No. Description	Amount											
	Nil												
16 e	Capital receipt, if any												
	S.No. Description	Amount											
	Nil												
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:												
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable				
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:-												
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions			Deduct ions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)	
						Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purcha ses (B) (1+2+ 3+4)			
1		Plant & Machinery @ 15%	15%	111074		111074	0	0	0	0	0	16661	94413
2		Furnitures &	10%	7695		7695	0	0	0	0	0	769	6926

	Fittings @ 10%													
3	Plant & Machinery @ 40%	40%	31944		31944	0	0	0	0	0	0	0	12778	19166

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.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.
	Nil		

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)]

S.No.	Description	Amount
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20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.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
	Nil				

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		Amount in Rs.
S.No.	Particulars	
Personal expenditure		Amount in Rs.
S.No.	Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.
S.No.	Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.
S.No.	Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.		Amount in Rs.
S.No.	Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force		Amount in Rs.
S.No.	Particulars	
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
S.No.	Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
S.No.	Particulars	

(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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(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.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(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;												
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(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	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
S.No.	Nature Of Liability	Amount in Rs.										
(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												
S.No.	Nature Of Liability	Amount in Rs.										
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)							
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.											
S.No.	Section	Description								Amount		
Nil												
25	Any amount of profit chargeable to tax under section 41 and computation thereof.											
S.No.	Name of Person	Amount of income	Section	Description of Transaction					Computation if any			
Nil												
26	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-											
26	(i)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 :-										
26	(i)A/(a)	Paid during the previous year								Nature of liability		Amount
S.No.	Section											

Nil													
26	(i)(A)(b)	Not paid during the previous year											
	S.No.	Section							Nature of liability		Amount		
26	(i)B	was incurred in the previous year and was											
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
	S.No.	Section							Nature of liability		Amount		
Nil													
26	(i)(B)(b)	not paid on or before the aforesaid date											
	S.No.	Section							Nature of liability		Amount		
Nil													
(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)													
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 and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		S.No.	Type	Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)				
Nil													
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)												
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair value of the shares	Market value of the shares				
Nil													
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). If yes, please furnish the details of the same												
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair value of the shares	Market value of the shares						
Nil													
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		
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:					Amount (in Rs.)						
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56										No		
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:					Amount (in Rs.)						
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		
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

Nil										
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	
A(b)	If yes, please furnish the following details:									
	S.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			
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(b)	If yes, please furnish the following details:									
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:			
					Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)		
Nil										
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2021)								No	
C(b)	If yes, please furnish the following details:									
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-									
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit 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.	
Nil										
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
	S.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	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.			
Nil										
(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.)										

31 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(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)

31 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:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	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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Nil

31 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:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	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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Nil

31 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:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	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.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any 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 extent available								
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)	Amount assessed	Order U/S and Date	Remarks
Nil									

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.								No
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32 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 below									

32 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 details of the same									

32 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 speculation loss if any incurred during the previous year									

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

S.No.	Section	Amount
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Nil

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

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central
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				collected out of (4)	rate out of (5)		specified rate out of (7)		Government out of (6) and (8)	
1	BBNS04665D	192	Salary	1900000	47050	47050	47050	0	47050	47050
2	BBNS04665D	194H	Commission or brokerage	100000	5000	5000	5000	0	5000	5000
3	BBNS04665D	194J	Fees for professional or technical services	100000	10000	10000	10000	0	10000	10000
4	BBNS04665D	194C	Payments to contractors	2866500	28665	28665	28665	0	28665	28665

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: **Yes**

S.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	If not, please furnish list of details/transactions which are not reported
1	BBNS04665D	24Q	31/07/2019	25/07/2019	Yes	
2	BBNS04665D	26Q	31/07/2019	25/07/2019	Yes	
3	BBNS04665D	24Q	31/10/2019	23/10/2019	Yes	
4	BBNS04665D	26Q	31/10/2019	23/10/2019	Yes	
5	BBNS04665D	24Q	31/01/2020	23/01/2020	Yes	
6	BBNS04665D	26Q	31/01/2020	23/01/2020	Yes	
7	BBNS04665D	24Q	30/06/2020	18/06/2020	Yes	
8	BBNS04665D	26Q	30/06/2020	18/06/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details: **No**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
	Nil		Amount Dates of payment

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

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
	Nil						

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil									

35 bB Finished products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
	Nil							

35 bC By products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts
Nil					

A(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**

A(b) If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt
Nil		

37 Whether any cost audit was carried out **Not Applicable**

If yes, 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**

If yes, 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**

If yes, 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:

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	18178509			18755753		
b	Gross profit / Turnover	3593063	18178509	19.77 %	9652912	18755753	51.47 %
c	Net profit / Turnover	552343	18178509	3.04 %	1500460	18755753	8.00 %
d	Stock-in-Trade Turnover	140450	18178509	0.77 %		18755753	%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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

S.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
Nil						

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

A(b) If yes, please furnish the following details:

S.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/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
Nil						

43 A(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**

A(b) If yes, please furnish the following details:

	S.No.	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		
	A(c)	If Not due, please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)						
	S.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 exempt from GST	Relating to services from composition scheme	Relating to entities falling under other registered entities	Total payment to registered entities	

Place **BHUBANESWAR**
Date **30/12/2020**

Name **SUMAN KALYAN**
Membership Number **061835**
FRN (Firm Registration Number) **322677E**
Address **229 P, KEDAR GOURI VIHAR, BEHIN D MESCO TOWER, RAVI TALIKES SQUARE, BHUBANESWAR, ODISHA, 751014,
UIN:- 21061835AAAAC2434**

Form Filing Details

Revision/Original	Original
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Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 40%								0
Total of Plant & Machinery @ 40%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

m has been digitally signed by SUMAN KALYAN having PAN AIBPK0431C from IP Address
2.186 on 2021-01-11 21:20:05.0 .
No and Issuer 20112382CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying
O=eMudhra Consumer Services Limited,C=IN

BALANCE SHEET AS AT 31ST MARCH' 2020

Particulars

Note

As at March 31,

2020

2019

I EQUITY & LIABILITIES

SHARE HOLDER'S FUND

Share Capital
 Reserve & surplus

2 1

5,000,000.00

5,000,000.00

2 2

2,014,216.04

1,567,172.96

NON CURRENT LIABILITIES

Deferred tax liabilities

CURRENT LIABILITIES

2 3

(1,372.00)

645.00

Short-term borrowings

Trade Payables

2 4

2,168,990.00

Other current liabilities

Short-term provisions

2 5

179,625.00

(546,513)

2 6

-

9,492,947.54

924,959.29

649,517.83

10,286,418.33

16,163,770.17

II. ASSETS

NON CURRENT ASSETS

Fixed Assets
 Tangible assets
 Non-current investments

2 7

115,260.21

153,225

2 8

-

3,000,000

CURRENT ASSETS

Inventories
 Trade receivables
 Cash and cash equivalents
 Short-term loans and advances
 Other current assets

2 9

-

140,450.00

2 10

918,085.12

-

2 11

9,245,312.90

2,958,136.97

2 12

7,760.10

9,895,078.00

16,880.10

The notes form an integral part of these financial statements

As per our Report of even date

10,286,418.33

16,163,770.17

For **SD S S & ASSOCIATES**

CHARTERED ACCOUNTANTS

Reg. No. 322577E

[Signature]


S. KALYAN

Char

061835

Bhubaneswar

30th day of December, 2020

For **SIDHIVINAYAK INFRASTRUCTURE & DEVELOPERS (P) LTD**

Sidhivinayak Infrastructure & Developers (P) Ltd.

Sidhivinayak Infrastructure & Developers (P) Ltd.

[Signature]
 Managing Director

[ADITYA KUMAR NAYAK]
 Managing Director

[Signature]
 Director

[AMIT PARIJA]
 Director

SIDHVINAYAK INFRASTRUCTURE & DEVELOPERS (P) LTD

Plot No. 3, Pandav Nagar, Tankapuri Road

281018

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST DECEMBER 2020

	Note No	As at the year ended/As at the	
		2020	2019
Revenue	2.11	18,178,509.52	18,755,755
Expenses		127,286.26	
Material consumed		18,305,775.78	18,755,752.45
Printing Cost	2.14	14,585,446.16	8,102,240.62
Employee benefits expense	2.15	38,293.00	640,722.00
Finance cost	2.16	349,790.00	851,500.00
Depreciation and amortization expense	2.17	1,245.65	961.60
Other expense	2.7	37,964.89	30,850
Total Expenses	2.18	2,740,693.00	2,128,418.22
Profit/(Loss) before tax		17,753,432.70	17,255,292.71
Current tax		552,343.08	1,500,460.24
Deferred tax		107,317.00	390,354
Profit/(Loss) for the period		(2,017.00)	(235)
Earnings per equity share of Rs.1000/- each		447,043.08	1,110,341
Number of shares used in computing earnings per share		0.89	0.00
Basic		0.89	0.00
Divided		500,000	500,000
The notes form an integral part of these financial statements		500,000	500,000
As per our Report of even date			

For S D S S & ASSOCIATES

CHARTERED ACCOUNTANTS

F.R.No.322677E

[Signature]

[CA. S.KALYAN]

Partner

M.No.061835

Place : Bhubaneswar

Dated: 30th day of December, 2020

For SIDHVINAYAK INFRASTRUCTURE & DEVELOPERS (P) LTD

Sidhvinayak Infrastructure & Developers (P) Ltd.

[Signature]
Managing Director

[ADITYA KUMAR NAYAK]
Managing Director

[Signature]

Director

[AMIT PARIJA]
Director

SIDHIVINAYAK INFRASTRUCTURE AND DEVELOPERS (P) LTD
PLOT NO. RP-104
PANDAV NAGAR
TANKAPANI ROAD
BHUBANESWAR-18

ASSESSMENT YEAR : 2020-21
PREVIOUS YEAR : 2019-20
PAN : AAQCS1148A
DOI : 08.07.2011
STATUS : COMPANY

BASIS OF INCOME

	<u>AMOUNT (₹)</u>	<u>AMOUNT (₹)</u>
1. INCOME FROM BUSINESS & PROFESSION		
Net profit as per enclosed P/L Account	552,343.08	
Add : Depreciation as per Companies Act.	<u>37,964.89</u>	
	590,307.97	
Less : Depreciation as per Income Tax Act 1961	<u>30,208.41</u>	560,099.56
2. GROSS TOTAL INCOME		560,099.56
3. NET TAXABLE INCOME		560,099.56
4. ROUNDED OFF TO		560,100.00
5. TAX ON ABOVE		140,030.00
6. TAX PAYBLE		140,030.00
7. ADD : SURCHARGE		0.00
8. TOTAL TAX PAYBLE		140,030.00
9. ADD : EDUCATION CESS		5,601.00
10. NET TAX PAYBLE		145,631.00
11. MAT CREDIT U/S 115JAA		38,314.00
12. NET TAX PAYABLE		107,317.00
13. LESS : ADVANCE TAX		50,000.00
14. TAX PAYABLE		57,317.00
15. INTEREST PAYABLE		
234A	0.00	
234B	5,731.70	
234C	<u>5,411.85</u>	11,143.55
16. TAX PAYABLE/(REFUND)		<u>68,460.00</u>