



FORM NO. 3CB

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

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the Balance Sheet as on 31-MAR-2020, and the Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
KAMDHENU PROMOTERS
Plot No :-N-111/1978, Khandagiri, Bhubaneswar
PAN **AASF7003R**
2. I certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at Plot No :-N-111/1978, Plot No :-N-111/1978, Khandagiri, Bhubaneswar, Khurda and Nil Branches
3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2020; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	Others

Place : ANGUL
Date : 15/12/2020
UDIN : 20058558AAAAACE9459

For Pradeep Jhajharia
Chartered Accountant

(Pradeep Jhajharia)
Chartered Accountant
Membership No: 058558

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	KAMDHENU PROMOTERS			
02	Address	Plot No :-N-111/1978,Khandagiri,Bhubaneswar			
03	Permanent Account Number (PAN)	AASF7003R			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	ODISHA		21AASF7003R1ZW	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2019 to 31-MAR-2020			
07	Assessment year	2020-21			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?	NA			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			BUNTY MODI	30.00			
			ABHA MODI	20.00			
			BASANT KUMAR ROUT	30.00			
			BAISALI ROUT	20.00			
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					
		Name of Partner/Member	Date of change	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)	Sector	Sub Sector	Code		
			REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005		
			b) If there is any change in the nature of business or profession, the particulars of such change.				
			Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No				
			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.)	Plot No :-N-111/1978 , Khandagiri, Bhubaneswar, ODISHA, 751030	Cash Book, Ledger, Journal, Bank Book, Purchases Register (Computerized)	
					c) List of books of account and nature of relevant documents examined.		Cash Book, Ledger, Journal, Bank Book

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Abha modi

Partner

KAMDHENU PROMOTERS

Baisali ROUT

Partner



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		
	Section	Amount	Remarks if any:			
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.				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	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				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS		Disclosure		
		ICDS I - Accounting Policies		The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. There had been no change in accounting policies adopted vis-a-vis accounting policies adopted in the immediately preceding previous year.		
		ICDS II - Valuation of Inventories		Carrying cost of inventory as on Balance Sheet date is as follows: Work in progress Rs. 1,54,86,063/-, Materials Rs. 10,55,900/-		
		ICDS III - Construction Contracts		As per accounting policies & notes to financial statements		
		ICDS IV - Revenue Recognition		Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred when there is reasonable certainty of its ultimate collection. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the dispatch of goods.		
		ICDS V - Tangible Fixed Assets		Tangible assets are carried at cost, less accumulated depreciation based on written down value method. The cost of tangible fixed asset acquired during the previous year is comprised of its purchase price, taxes and any directly attributable expenditure on making the asset ready for its intended use. Please refer clause 18 of Form 3CD for the required disclosure		
		ICDS VII - Government Grants		Not Applicable, as no government grants were received during the previous year		
		ICDS IX - Borrowing Costs		The concern does not have any borrowing cost that are directly attributable to qualifying asset.		
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		In respect of provisions : NIL In respect of Assets : NIL		
14	a)	Method of valuation of closing stock employed in the previous year.		Raw Material and Finished Goods Cost or NRV Whichever is lower		
	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.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA		
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;			Nil	
		Description	Amount	Remarks if any:		

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Abhishek Modi
Partner

KAMDHENU PROMOTERS

Paisali Rout
Partner



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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		Nil							
	Description	Amount	Remarks if any:							
c)	escalation claims accepted during the previous year;		Nil							
	Description	Amount	Remarks if any:							
d)	any other item of income;		Nil							
	Description	Amount	Remarks if any:							
e)	capital receipt, if any.		Nil							
	Description	Amount	Remarks if any:							
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:					No				
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode	
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 :-									
a)	Description of asset/block of assets.					NA				
b)	Rate of depreciation.					NA				
c)	Actual cost or written down value, as the case may be.					NA				
ca)	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)					NA				
cb)	Adjusted written down value					NA				
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-					NA				
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.					NA				
	ii) change in rate of exchange of currency, and					NA				
	iii) Subsidy or grant or reimbursement, by whatever name called.					NA				
e)	Depreciation allowable.					NA				
f)	Written down value at the end of the year.					NA				
19	Amounts admissible under sections									
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:						
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)]		Nil							
	Description	Amount	Remarks if any:							
b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil							
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid					
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									
	1	expenditure of capital nature;		Nil						
		Particulars	Amount in Rs.	Remarks if any:						
2	expenditure of personal nature:									

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Abhishek Mehta

Partner

KAMDHENU PROMOTERS

Rajisali Rout

Partner



	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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)						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)											
A Details of payment on which tax is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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.						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)											
A Details of payment on which levy is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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.						Nil					

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Abhishek Modi
Partner

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Paisali Rout
Partner



Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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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) Nil										
	Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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; Nil										
	Particulars	Section	Amount debited to P/L A/C	Description	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, The assessee has not made any payments exceeding the limit in section 40 A (3) in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40 A (3) have been made otherwise than by crossed cheque or bank draft, as the necessary evidence were not produced for verification. However, the assessee certifies that all such transactions were made by account payee or bank draft.					
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, The assessee has not made any payments exceeding the limit in section 40 A (3A) in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40 A (3A) have been made otherwise than by crossed cheque or bank draft, as the necessary evidence were not produced for verification. However, the assessee certifies that all such transactions were made by account payee or bank draft.					
e)	provision for payment of gratuity not allowable under section 40A(7); Nil										
f)	any sum paid by the assessee as an employer not allowable under section 40A(9); Nil										
g)	particulars of any liability of a contingent nature; Nil										
	Nature of Liability		Amount	Remarks if any:							
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; Nil										
	Particulars		Amount	Remarks if any:							
i)	amount inadmissible under the proviso to section 36(1)(iii). Nil										

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. Nil										
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23	Particulars of payments made to persons specified under section 40A(2)(b).										
	Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)					
	BUNTY MODI	PARTNER		62237	INTEREST ON CAPITAL						
	BASANT KU. ROUT	PARTNER		79361	INTEREST ON CAPITAL						
	ABHA MODI	PARTNER		79408	INTEREST ON CAPITAL						
	ABHA MODI	PARTNER		120000	SALARY TO PARTNER						
	BAISALI ROUT	PARTNER		29753	INTEREST ON CAPITAL						
	BAISALI ROUT	PARTNER		120000	SALARY TO PARTNER						

24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. Nil										
	Section	Description	Amount	Remarks if any:							

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Abhig modi *Baisali Rout*
Partner **Partner**



25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
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			Nil				
	a) paid during the previous year;			Nil				
	Nature of Liability	Amount	Remarks if any:	Section				
	b) not paid during the previous year;			Nil				
	Nature of Liability	Amount	Remarks if any:	Section				
	B was incurred in the previous year and was			Nil				
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			Nil				
	Nature of Liability	Amount	Remarks if any:	Section				
	b) not paid on or before the aforesaid date.			Nil				
	Nature of Liability	Amount	Remarks if any:	Section				
	ii State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.			No				
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No				
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			Nil				
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:			
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), if yes, please furnish the details of the same.			No				
	Name of the person from which shares received	PAN of the person (optional)	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	Remarks if any:
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.			NA				
	Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	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			NA				
	Nature of Income		Amount	Remarks if any:				
29	B 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			NA				
	Nature of Income		Amount	Remarks if any:				
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				

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Abhishek Modi
Partner

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Baisali Rouf
Partner



Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30 A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? NA												
Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:						
30 B 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 NA												
Amount(in Rs) of interest or 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 of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:					
30 C 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) NA												
Nature of the impermissible avoidance arrangement				Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement			Remarks if any:					
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												
Name of the lender or depositor	Address of the lender or depositor			Amount of loan or deposit taken or accepted	Whether the loan/ 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.				
CHITTA RANJAN KAR	BERHAMPUR			1050000.00	No	1600000.00	Cheque	Account payee cheque				
31 b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- Nil												

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Abhishek Modi
Partner

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Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	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	
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						
Nil						
Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt	
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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
Nil						
Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt			
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 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						
Nil						
Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment	
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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year						
Nil						
Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment			
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:						
Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft

KAMDHENU PROMOTERS

Abhishek Modi
Partner

KAMDHENU PROMOTERS

Baisali Raut
Partner



	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					Nil			
	Name of the payer		Address of the payer			PAN of the payer (optional)		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	
	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					Nil			
	Name of the payer		Address of the payer			PAN of the payer (optional)		Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil			
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed (give reference to relevant order)		Remarks
							Amount	Order U/S and date	
	1	2019-20	Loss from business other than loss from speculative business and specified business	54007			54007.00	143(1) dtd. 28-11-2019	CPC/1920/A5/1962 294875
	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.					NA			
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No			
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No			

KAMDHENU PROMOTERS

Abha Modi
Partner

KAMDHENU PROMOTERS

Baisali Rout
Partner



	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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA								
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		Nil								
		Section	Amount			Remarks if any:					
34	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 We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal such non-compliance with the provisions of Chapter XVII-B.				
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		BBNK02158C	194C	Payments to contractors	6262500	6262500	6262500	62625	0	0	0
		BBNK02158C	194H	Commission or brokerage	500000	500000	500000	25000	0	0	0
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
		Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
		BBNK02158C	26Q	31-Jan-2020	16-Jan-2020	Yes					
		BBNK02158C	26Q	31-Jul-2020	07-Jun-2020	Yes					
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					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)	date of payment.	Remarks if any:					
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :									
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
		NA									
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A	Raw Materials :									
		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.

KAMDHENU PROMOTERS

Abhishek Modi
Partner

KAMDHENU PROMOTERS

Baisali Rout
Partner



	NA							
	B Finished products :							
	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.
	NA							
	C By products :							
	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.
	NA							
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-				NA			
	(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c) Date of Payments with Amount		Remarks if any:	
		115-O(1A)(i)	115-O(1A)(ii)		Dates of payment	Amount		
	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2							
	Amount Received(in Rs)		Date of receipt			Remarks if any:		
37	Whether any cost audit was carried out, 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.				NA			
38	Whether any audit was conducted under the Central Excise Act, 1944, 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.				No			
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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				No			
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	Particulars		Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		10760062			0		
	Gross profit/turnover		1556970	10760062	14.47	0		0.00
	Net profit/turnover		589717	10760062	5.48	0		0.00
	Stock-in-trade/turnover		16541963	10760062	153.73	0		0.00
	Material consumed/finished goods produced		0	0	0.00	0		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 along with details of relevant proceedings.				Nil			
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
42	a Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA			
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transac tions which are required to be reported	if not, please furnish the list of details/transac tion which are not reported	Remarks if any:	

KAMDHENU PROMOTERS

Abha modi
Partner

KAMDHENU PROMOTERS

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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			As informed to us by the assessee there are no such demand or refund. However Relevant Information regarding such demand or refund is not verifiable.		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
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)			NA		
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	

Place :ANGUL

Date : 15/12/2020

UDIN : 20058558AAAACE9459



For Pradeep Jhajharia
Chartered Accountant

Pradeep Jhajharia
(Pradeep Jhajharia)
Chartered Accountant
Membership No: 058558

KAMDHENU PROMOTERS

Abhis Modi
Partner

KAMDHENU PROMOTERS

Paisali Rout
Partner

M/S KAMDHENU PROMOTERS

PLOT NO:- N-111/1978, KHANDAGIRI
BHUBANESWAR

BALANCE SHEET AS ON 31ST MARCH, 2020

LIABILITIES	AMOUNT(RS)	ASSETS	AMOUNT(RS)
<u>PARTNER'S CAPITAL ACCOUNT</u> (REFER ANNEXURE-I)	4,265,606.15	<u>CURRENT ASSETS</u>	
		CLOSING STOCK (AS TAKEN, VALUED & CERTIFIED BY THE PARTNER)	16,541,962.88
		CASH IN HAND	268,907.00
<u>UNSECURED LOAN</u> (REFER ANNEXURE-II)	2,880,000.00	(AS CERTIFIED BY THE PARTNER)	
<u>CURRENT LIABILITIES</u> (REFER ANNEXURE-III)	12,399,905.95	<u>BALANCE WITH BANK</u>	
		STATE BANK OF INDIA	2,103,652.22
		<u>LOANS, ADVANCES & OTHER ASSETS</u> (REFER ANNEXURE- IV)	630,990.00
	19,545,512.10		19,545,512.10

NOTES ON ACCOUNTS- ANNEXURE-V

ANNEXURE-I TO V FORMS AN INTEGRAL PART OF THIS BALANCE SHEET.

AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED HERETO.

Place : Angul.

Dated: 15-12-2020

FOR KAMDHENU PROMOTERS
KAMDHENU PROMOTERS
Abha modi
ABHA MODI
PARTNER
Partner

FOR KAMDHENU PROMOTERS
KAMDHENU PROMOTERS
Baisali Rouf
BAISALI ROUT
PARTNER
Partner



For PRADEEP JHAJHARIA
CHARTERED ACCOUNTANT

Pradeep Jhajharia
(Pradeep Jhajharia, FCA)

M/S KAMDHENU PROMOTERS

PLOT NO:- N-111/1978, KHANDAGIRI
BHUBANESWAR

TRADING, PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2020

PARTICULARS	AMOUNT(RS)	PARTICULARS	AMOUNT(RS)
OPENING STOCK	6,832,337.78	SALES	10,760,062.00
PURCHASES	10,130,414.10		
DIRECT EXPENSES	8,782,303.00	CLOSING STOCK	16,541,962.88
GROSS PROFIT C/D	1,556,970.00		
	<u>27,302,024.88</u>		<u>27,302,024.88</u>
		GROSS PROFIT B/D	1,556,970.00
AUDIT FEES	30,000.00		
BANK CHARGES	2,099.85		
COMPUTER EXP.	24,700.00		
ELECTRICITY EXP.	83,047.00		
MISC EXP	22,420.00		
NEWSPAPER EXP.	1,260.00		
OFFICE EXPENSES	27,106.00		
PRINTING & STATIONARY	4,890.00		
REPAIRS & MAINTAINENCE	13,070.00		
SALARY	681,400.00		
STAFF FOODING	50,850.00		
STAFF WELFARE	11,380.00		
TELEPHONE EXP.	6,000.00		
TRAVELLING EXP.	9,030.00		
NET PROFIT C/D	589,717.15		
	<u>1,556,970.00</u>		<u>1,556,970.00</u>
SALARY TO PARTNERS	240,000.00	NET PROFIT B/D	589,717.15
INTEREST TO PARTNERS	250,759.00		
NET PROFIT TRANSFERRED TO CAPITAL A/C	98,958.15		
	<u>589,717.15</u>		<u>589,717.15</u>

Place : Angul.
Dated: 15-12-2020

FOR KAMDHENU PROMOTERS
KAMDHENU PROMOTERS

Abha modi
ABHA MODI
PARTNER **Partner**

FOR KAMDHENU PROMOTERS
KAMDHENU PROMOTERS

Baisali Rout
BAISALI ROUT
PARTNER **Partner**



For PRADEEP JHAJHARIA
CHARTERED ACCOUNTANT

Pradeep
(Pradeep Jhajharia, FCA)

M/S KAMDHENU PROMOTERS

**PLOT NO:- N-111/1978, KHANDAGIRI
BHUBANESWAR**

ANNEXURE-I

PARTNER'S CAPITAL ACCOUNT (FOR F.Y 2019-2020)

PARTICULARS	BUNTY MODI	BASANT KU. ROUT	ABHA MODI	BAISALI ROUT	TOTAL
BALANCE ON 01.04.2019	723,603.20	1,559,588.20	1,313,628.80	439,068.80	4,035,889.00
INTRODUCED (NET)	290,000.00	-	-	-	290,000.00
INTEREST ON CAPITAL	62,237.00	79,361.00	79,408.00	29,753.00	250,759.00
SALARY TO PARTNERS	-	0.00	120,000.00	120,000.00	240,000.00
SHARE OF PROFIT	29,687.45	29,687.45	19,791.63	19,791.62	98,958.15
SUB TOTAL (A)	1,105,527.65	1,668,636.65	1,532,828.43	608,613.42	4,915,606.15
DRAWINGS (NET)	-	450,000.00	200,000.00	-	650,000.00
SUB TOTAL (B)	-	450,000.00	200,000.00	-	650,000.00
BALANCE ON 31.03.20 [A-B]	1,105,527.65	1,218,636.65	1,332,828.43	608,613.42	4,265,606.15

ANNEXURE-II

UNSECURED LOANS (AS ON 31-03-2020)

PARTICULARS	AMOUNT (RS)
ANKIT MODI	1,080,000.00
CHITTA RANJAN KAR	1,600,000.00
RATAN MODI	200,000.00
TOTAL	2,880,000.00

ANNEXURE-III

CURRENT LIABILITIES (AS ON 31-03-2020)

PARTICULARS	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)
(A) SUNDRY CREDITORS			5,556,633.01
(B) OTHER LIABILITIES			
AUDIT FEE PAYABLE		30,000.00	
ADVANCES FROM CUSTOMERS		7,918,144.00	
EXPENSES PAYABLE		28,000.00	
GST A/C		(1,173,871.06)	
TDS PAYABLE		41,000.00	
TOTAL			6,843,272.94
			12,399,905.95

ANNEXURE-IV

LOANS, ADVANCES & OTHER CURRENT ASSETS (AS ON 31-03-2020)

PARTICULARS	AMOUNT (RS)
STAFF ADVANCE	30,990.00
SUBHASRI BUILDERS	600,000.00
TOTAL	630,990.00

KAMDHENU PROMOTERS
Abhig modi
Partner

KAMDHENU PROMOTERS
Baisali Rout
Partner

