

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. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of SAI RAJ HOMES 1752, SAI RAJ HOMES, LAXMISAGAR, BISWANATH NAGAR, KHORDA, ODISHA, 751014 ACNFS1020K,

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 1752,SAI RAJ HOMES,LAXMISAGAR,BISWANATH NAGAR,KHORDA, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

NIL

(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 knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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 explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	NIL

Place BHUBANESWAR

Date 13/01/2021

UDIN : 21057213AAAAA03857

Name

Membership Number

FRN (Firm Registration Number)

Address

BHARATENDRA TRIPATHY

057213

0322390E

PLOT NO.-30/A, KHARAVEL NAGAR,
UNIT-III, BHUBANESWAR, ODISHA, 7
51001



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	SAI RAJ HOMES				
2	Address	1752 , SAI RAJ HOMES, LAXMISAGAR, BISWANATH NAGAR, KHORDA, ODISHA, 751014				
3	Permanent Account Number (PAN)	ACNFS1020K				
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	Service Tax	ACNFS1020KSD001			
	2	Goods and Services Tax ODISHA	21ACNFS1020K1ZE			
5	Status	Firm				
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(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					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 ?					
	Name					Profit Sharing Ratio (%)
	NALINI BALLAV SAHOO					50
	SMRUTI RANJAN DAS					50
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.					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).					
	Sector	Sub Sector			Code	
	REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings(residential and non-residential)			07001	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business	Sector	SubSector		Code	
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	Books prescribed					
	Bank Book					
	Cash Book					
	Ledger					
	Voucher					
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					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Bank Book (Computerized)	1752 , SAI RAJ HOMES	LAXMISAGAR, BISWANATH NAGAR	KHORDA	ODISHA	751014
	Cash Book (Computerized)	1752 , SAI RAJ HOMES	LAXMISAGAR, BISWANATH NAGAR	KHORDA	ODISHA	751014
	Ledger (Computerized)	1752 , SAI RAJ HOMES	LAXMISAGAR, BISWANATH NAGAR	KHORDA	ODISHA	751014



 Bhubaneswar

 FRN-31396E

 Chartered Accountants

Voucher (Computerized)	1752 , SAI RAJ HOM ES	LAXMISAGAR, BIS WANATH NAGAR	KHORDA	ODISHA	751014
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	Bank Book				
	Cash Book				
	Ledger				
	Voucher				
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				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.				
	ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total				
13 f	Disclosure as per ICDS.				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		As per accounting policies & notes to financial statements		
	ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements		
	ICDS III - Construction Contracts		NA		
	ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements		
	ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS VII - Governments Grants		NA		
	ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14 a	Method of valuation of closing stock employed in the previous year.			Cost or NRV Whichever is lower.	
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				
	(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				
	Description			Amount	
	Nil				
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned				
	Description			Amount	
16 c	Escalation claims accepted during the previous year				
	Description			Amount	
	Nil				
16 d	Any other item of income				
	Description			Amount	
	Nil				
16 e	Capital receipt, if any				
	Description			Amount	
	Nil				



7 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:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
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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:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
					Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	205737		205737	41000	0	0	0	41000	0	24674	222063
Plant & Machinery @ 15%	15%	400524		400524	20234	0	0	0	20234	0	63114	357644

* 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 14 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)]

Description	Amount
Nil	

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

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.
Particulars		
Personal expenditure		
Particulars		
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
Particulars		
Expenditure incurred at clubs being entrance fees and subscriptions		
Particulars		Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.		
Particulars		Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force		
Particulars		Amount in Rs.
Expenditure by way of any other penalty or fine not covered above		
Particulars		Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law		
Particulars		Amount in Rs.

(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:									
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 tax has been deducted but has not been paid during the previous year or in the subsequent year									



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	
(ii) as payment referred to in sub-clause (ia)										
(A) Details of payment on which tax is not deducted:										
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 tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
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
(iii) as payment referred to in sub-clause (ib)										
(A) Details of payment on which levy is not deducted:										
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.										
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 (ia)										
(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).										
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;										
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
Remuneration	40b	690000	690000	0	NA					
Interest	40b	71894	71894	0	NA					
(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	
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	
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										
Nature Of Liability										
									Amount in Rs.	



Nature Of Liability		Amount in Rs.	
(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 payment made to persons specified under section 40A(2)(b).			
Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made(Amount) trasaction
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.			
Section	Description	Amount	
Nil			
25 Any amount of profit chargeable to tax under section 41 and computation thereof.			
Name of Person	Amount of income	Section	Description of Transaction
Computation if any			
Nil			
26 (i)* In respect of any sum referred to in clause (a),(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			
Section	Nature of liability		Amount
Nil			
26 (i)(A)(b) Not paid during the previous year			
Section	Nature of liability		Amount
Nil			
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)			
Section	Nature of liability		Amount
Nil			
26 (i)(B)(b) not paid on or before the aforesaid date			
Section	Nature of liability		Amount
Nil			
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)		Yes	GST-792619.98
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		Yes	
CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts	
Opening Balance	733664		
Credit Availed	0		
Credit Utilized	731408	The duty availed has been utilised against duty payable on finished goods	
Closing/Outstanding Balance	2256	The outstanding balance of CENVAT has been treated as advance duty and shown as current assets.	
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-			
Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
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)(viia)			
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 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)(viib). If yes, please furnish the details of the same			



	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	of Fair 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? (b) If yes, please furnish the following details:					No						
	Sl No.	Nature of Income			Amount							
	Nil											
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? (Yes/No) (b) If yes, please furnish the following details:					No						
	Sl No.	Nature of Income			Amount							
	Nil											
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						
	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	Pincode	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						
	(b) If yes, 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 of 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					
	Nil											
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) If yes, please furnish the following details											
	Sl 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 expenditure 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)											
	(b) If yes, please furnish the following details											
	Sl 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							
	Nil											
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	Amount of loan or deposit taken	Whether the loan or deposit was	Maximum amount outstanding in the account at any time during	Whether the loan or deposit was taken or accepted by cheque	In case the loan or deposit was taken or accepted by cheque or bank			



			lender or the depositor	during the previous year	electronic clearing system through a bank account.	or accepted by an account payee cheque or an account payee bank draft.
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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.
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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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Nil

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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Nil

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 Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
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Nil

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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Nil

(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



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 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 account payee cheque or an account payee bank draft.
	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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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			
	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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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			
	Nil							

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any 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/allowances 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)	Amount as assessed	Order U/S and Date	Remarks



2020-21
only)

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. **Not Applicable**

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

If yes, please furnish the details of speculation loss if any incurred during the previous year

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

S.No	Section	Amount
------	---------	--------

Nil

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**

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 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	BBNS05899F	194C	Payments to contractors	850000	850000	850000	8500	0	0	0
2	BBNS05899F	194H	Commission or brokerage	100000	100000	100000	5000	0	0	0

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

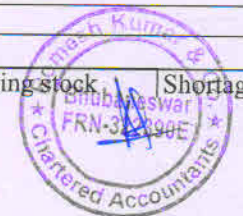
S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	BBNS05899F	26Q	31/07/2019	10/08/2019	Yes	
2	BBNS05899F	26Q	31/10/2019	04/10/2019	Yes	
3	BBNS05899F	26Q	31/01/2020	27/01/2020	Yes	
4	BBNS05899F	26Q	31/05/2020	26/06/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

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

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

S.No	Item Name	Unit	Opening	Purchas-	Sales	Closing stock	Shortage
------	-----------	------	---------	----------	-------	---------------	----------



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							
	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 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							
	SI 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) 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							
	SI 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		
	Nil						
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)							
	SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	Nil						

Place **BHUBANESWAR**
Date **13/01/2021**

Name **BHARATENDRA TRIPATHY**
Membership Number **057213**
FRN (Firm Registration Number) **0322390E**
Address **PLOT NO.-30/A, KHARAVEL NAGAR, UNIT-III, BHUBANESWAR, ODISHA, 751001,**



Form Filing Details

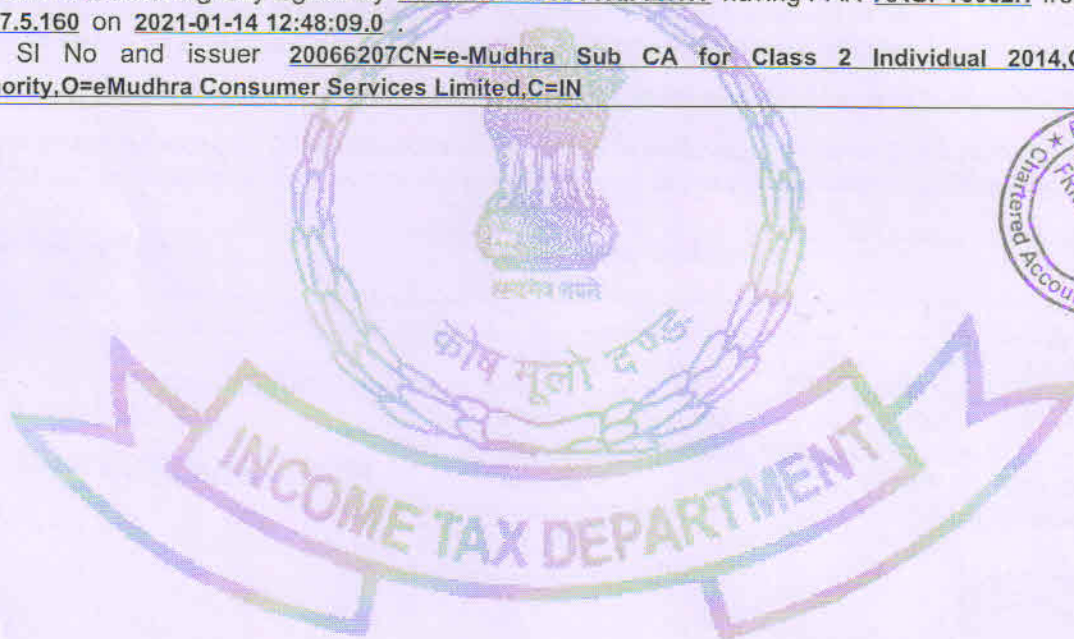
Revision/Original Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures	& 1	10/08/2019	10/08/2019		41000	0	0	0	41000

Total of Furnitures & Fittings @ 10%								41000
Plant & Machinery @ 15%	1	18/05/2019	18/05/2019	20234	0	0	0	20234
Total of Plant & Machinery @ 15%								20234

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

This form has been digitally signed by **BHARATENDRA TRIPATHY** having PAN **AAGPT3662H** from IP Address **49.37.5.160** on **2021-01-14 12:48:09.0**.
Dsc Sl No and issuer **20066207CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**



SAIRAJ HOMES
7852, BISWANATH NAGAR, LAXMI SAGAR
BHUBANESWAR, ODISHA-751014

BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT(₹)	ASSETS	AMOUNT(₹)
Partners Capital (As per Schedule A)	153,101.08	Fixed Assets (As per Schedule B)	579,707.38
Loan & Advances		Loan & Advances	
Unsecured Loan	20,060,097.00	Advance for Flat(Chintam-2)	1,725,000.00
Advance from Customer	-	Advance to Landlord(patrap)	10,600,000.00
		Advance for Land	800,000.00
		Bank Guarantee(Against FD)	879,901.00
		Advance to Party(Material)	1,806,537.32
		Staff Advance	44,000.00
Current Liabilities & Provisions		Current Assets	
Sundry Creditor	795,208.31	GST Credit	2,256.28
Staff Advance	476.00	Out Put GST Receivable	631,975.00
Audit Fee	50,000.00	IT Refundable(AY-2020-2021)	5,598.00
GST Payable	43,067.00	Security Deposit Rent	100,000.00
IT Payable	-	Closing WIP	1,934,492.00
Payable to NB	130,000.00	Cash at Bank	
		Bank of Baroda	47,135.50
		Bank of India	1,134,498.08
		Bank of India(RERA)	762,614.12
		SBI	129,259.33
		Cash In Hand	48,975.00
	<u>21,231,949.00</u>		<u>21,231,949.00</u>

As per our tax audit report of even date.

for **ROMESH KUMAR AND CO.**

CHARTERED ACCOUNTANTS

Bharatendra Tripathy

BHARATENDRA TRIPATHY
(PARTNER)
MRN:057213



for **SAIRAJ HOMES**

Smurti Ranjan Das
SMURTI RANJAN DAS
(PARTNER)

Nalini Balav Sahoo
NALINI BALAV SAHOO
(PARTNER)

Place: Bhubaneswar

Date: 13.01.2021

SAI RAJ HOMES
PLOT NO-1752, BISWANATH NAGAR
LAXMISAGAR, BHUBANESWAR-751014
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

PARTICULARS	AMOUNT(₹)	PARTICULARS	AMOUNT(₹)
To Opening WIP	3,330,000.00	By Sales	15,489,500.00
To Purchase Material	5,285,562.79	By Closing WIP	1,934,492.00
To Direct Labour	2,188,785.00		
To GST Paid	792,619.98	Interest on FD	55,199.00
To Registration & Trade License	30,000.00		
To Salary & Wages	662,641.00		
To Advance for Flat	1,995,000.00		
To Staff Welfare	51,845.00		
To Architech Fees	25,000.00		
To Staff bonus and incentives	156,000.00		
To Office Rent	240,000.00		
To Legal Expenses	33,850.00		
To RERA Exp	16,300.00		
To Travelling & Conveyance	89,930.00		
To Trannsporation Charges	2,860.00		
To Repair and Maintenance	16,916.00		
To Machinery Hire Charges	35,260.00		
To Electricity and Water Bill	50,887.00		
To Miscellaneous	73,270.00		
To Noc & Occupancy certificate	583,334.00		
To Printing and Stationery	14,813.00		
To GST Late Fees	3,500.00		
To Staff Fooding Expenses	97,388.00		
To Bank Charges	4,209.77		
To BMC & BDA fees	12,500.00		
To Advertisement	44,940.00		
To Computer expenses	4,550.00		
To Audit Fee	60,000.00		
To Soil Testing	5,000.00		
To Project work exp.	192,000.00		
To Depreciation	87,788.00		
To Commission Paid	100,000.00		
To Telephone	14,480.00		
To News paper & Periodical	1,750.00		
To To Vehicle Insurance	4,300.00		
To Puja & Donation	82,654.00		
To Website renewal charges	6,000.00		
To Electrical Expenses	1,099.00		
To Net Profit	1,082,158.46		
	<u>17,479,191.00</u>		<u>17,479,191.00</u>
To Interest on Capital	71,893.83	By Net Profit b/d	1,082,158.46
To Partners Remuneration	690,000.00		
To Provision for Taxation	99,922.00		
To Interest & Fine -2018-19	2,050.00		
To Transfer Partners Capital accounts	218,292.63		
	<u>1,082,158.46</u>		<u>1,082,158.46</u>

As per our tax audit report of even date.

for ROMESH KUMAR AND CO.
 CHARTERED ACCOUNTANTS

Bharatendra Tripathy
 BHARATENDRA TRIPATHY
 (PARTNER)
 MRN:057213

Place: Bhubaneswar
 Date: 13.01.2021



for SAIRAJ HOMES

Smurti Ranjan Das
 SMURTI RANJAN DAS
 (PARTNER)

Nalini Balav Sahoo
 NALINI BALAV SAHOO
 (PARTNER)

Schedule B
Amount in ₹

FIXED ASSETS & DEPRECIATION THEREON

Particulars	Opening 01.04.2019		Addition		Deletion		Total	Depreciation		Closing 31.03.2020
	> 180 days	<180 days	> 180 days	<180 days	> 180 days	<180 days		(%)	Amount	
Water Purifier	1,837.00	-	-	-	-	-	1,837.00	10%	184.00	1,653.00
Furniture	187,869.00	41,000.00	-	-	-	-	228,869.00	10%	22,887.00	205,982.00
Almirah	8,449.00	-	-	-	-	-	8,449.00	10%	845.00	7,604.00
Air Conditioner	48,715.00	-	-	-	-	-	48,715.00	15%	7,307.00	41,408.00
Stabilizer	2,349.00	-	-	-	-	-	2,349.00	15%	352.00	1,997.00
Fan	1,978.00	-	-	-	-	-	1,978.00	15%	297.00	1,681.00
Inverter	8,613.00	-	-	-	-	-	8,613.00	15%	1,292.00	7,321.00
Printer	2,454.00	-	-	-	-	-	2,454.00	15%	368.00	2,086.00
Equipment(cash cc	20,410.00	-	-	-	-	-	20,410.00	15%	3,062.00	17,348.00
CCTV Camera	89,781.00	-	-	-	-	-	89,781.00	15%	13,467.00	76,314.00
Royal Enfield	226,224.00	-	-	-	-	-	226,224.00	15%	33,934.00	192,290.00
Television	-	20,234.38	-	-	-	-	20,234.38	15%	3,035.00	17,199.38
Refrigerator	7,582.00	-	-	-	-	-	7,582.00	10%	758.00	6,824.00
	606,261.00	61,234.38	-	-	-	-	667,495.38		87,788.00	579,707.38

Note: Depreciation on Fixed assets has been charged from the current year onwards being start of revenue recognition



SAIRAJ HOMES
7852, BISWANATH NAGAR, LAXMI SAGAR
BHUBANESWAR, ODISHA-751014
CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2019-20

PARTICULAR	AMOUNT(Rs.)	AMOUNT(Rs.)
A Cash Flow from Operating Activities		
Cash Receipts from Customer	1,70,06,107.01	
Cash paid to suppliers and Employees	2,35,79,882.78	
Cash generated from operation	(65,73,775.77)	
Income tax paid (TDS)	1,08,426.00	
Cash flow before extraordinary item	(66,82,201.77)	
Net Cash From Operating System	A	(66,82,201.77)
B Cash Flow From Investing Activities		
Purchase of fixed assets	(61,234.00)	
Interest received		
Non Current Investment		
Net Cash From Investing Activities	B	(61,234.00)
C Cash Flow From Financing Activities		
Proceeds from issuance of share capital		
Proceed from long term borrowing	81,81,597.00	
Proceed from short term borrowing		
Repayment of Short term borrowing	-	
Repayment of long term borrowing	-	
Interest Paid	-	
Net Cash Used In Financing Activities	C	81,81,597.00
Net Increase in Cash and Cash Equivalants (A+B+C)		14,38,161.23
Cash and Cash Equivalants at Beginning of Period		6,84,320.80
Cash and Cash Equivalants at end of Period		21,22,482.03

for ROMESH KUMAR AND CO.
 CHARTERED ACCOUNTANTS

Bharatendra Tripathy
 BHARATENDRA TRIPATHY
 (PARTNER)
 MRN:057213



for SAIRAJ HOMES

Smuriti Ranjan Das
 SMURITI RANJAN DAS
 (PARTNER)

Nalini Balav Sahu
 NALINI BALAV SAH
 (PARTNER)

Place: Bhubaneswar
 Date: 13.01.2021