

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	AAACZ0560F		
Name	Z ENGINEERS CONSTRUCTION PRIVATE LIMITED		
Address	RAJABAGICHA, TALA TELENGA BAZAR, Cuttack Sadar, CUTTACK, ODISHA, 753009		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(5)-Revised	e-Filing Acknowledgement Number	281887531050321

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		12976660
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	3610112
	Interest and Fee Payable	5	1557
	Total tax, interest and Fee payable	6	3611669
	Taxes Paid	7	3640894
	(+)Tax Payable /(-)Refundable (6-7)	8	-29230
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 05-03-2021 15:40:11 from IP address 157.41.127.253 and verified byTAPAN KUMAR MOHANTYhaving PAN ABCPM1917F on 05-03-2021 15:40:11 from IP address 157.41.127.253 using

Digital Signature Certificate (DSC).

2780240808706577803CN=SafeScript sub-CA for RCAL Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DSC details: _____

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapan Kumar Mohanty
DIRECTOR



ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	Z ENGINEERS CONSTRUCTION PRIVATE LIMITED	PAN	AAACZ0560F
Form No	3CA	Assessment Year	2020-21
e-Filing Acknowledgement Number	281983101050321	Date of e-Filing	05/03/2021

*For and on behalf of,
e-Filing Administrator*

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

[Click to Print the Receipt](#)

[Click here to Close the window](#)

Z. ENGINEERS CONSTRUCTION PRIVATE LIMITED
 AT: RAJABAGICHA, P.O.: TALA TELENGA BAZAR,
 CUTTACK - 753 009

STATEMENT OF INCOME FOR THE YEAR ENDING 31ST MARCH, 2020
 (Assessment year 2020 - 2021)

PAN:	AAACZ0560F	WARD:	2 (4)	CODE:	09028/0601C	Amount
D.O.C:	26.12.1984	FORM:	ITR - 6			Rs. P.

INCOME FROM BUSINESS & PROFESSION

Profit as per Profit & Loss Account		213576512
Less: Other Income credited to P & L Account being considered separately		
House Rent (Lease Rent)	21852302	
Int. Income on Deposit with Bank/Others	3718255	
Profit from Partnership Firm	195651505	
Misc. Receipts (Elec & DG Bill)	469401	221691463
Add: AMC Charges (Z Tower)	636880	
Holding Tax paid on House Property	1203112	
Interest Term Loan	2973372	
Insurance Charges	81768	4895132
Add: Disallowable U/s 37(i)		
Tds deposited on demand	89485	
GST late filing fees	5500	94985
Add: Depreciation as per Companies Act		896685
Less: Depreciation as per Income Tax Act		463909
Profit & Gains from Business & Profession		<u>-2692058</u>

INCOME FROM HOUSE PROPERTY

Rent received from property located at Patia, Bhubaneswar	21852302	
Less: Tax paid to local Authorities Annual Value	1203112	
Less: Deduction U/s 24 U/s 24(a)		20649190
Interest on borrowed capital (Term Loan)	6194757	
	2973372	9168129
Income from House Property		11481061

INCOME FROM OTHER SOURCES

Misc. Receipts (Elec & DG Bill)	469401	
Interest on Deposit with Banks & Others	3718255	4187656

Bank Account:

Punjab National Bank, Bbsr.
 C/A No. 02977008700000325
 MICR: 751024004
 IFSC: PUNB0676300

Total Income 12976659

Or Say 12976660

Tax 3244165

Or Say 3244170

Add: Surcharge 227092

3471262

Add: Cess 138850

Tax Liability 3610112

Add: Interest U/s 234C 1557

3611669

Less: Advance Tax Paid/T D S : 3640894

Amount Refundable 29225

Or Say 29230

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapan Kumar Nayak
 DIRECTOR

INDEPENDENT AUDITORS' REPORT

To the members of Z. Engineers Construction Private Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Z. Engineers Construction Private Limited ("the Company") which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its Statement of Profit and Loss and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

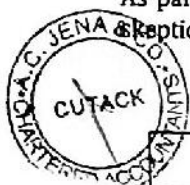
Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the standalone financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

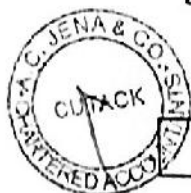
1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we enclose in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, we report that:

The company has not made provision for gratuity, leave encashment and other benefits of the employees in conformity with AS-15 (Revised). Further, in the absence of detailed information, the impact of the same on the statement of Profit & Loss and the Balance Sheet cannot be ascertained.

Subject to above, in our opinion and to the best of our information and according to the explanation given to us we report that :

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;



- b. In our opinion, proper books of account as required by law have been kept by the Company so far as of appears from our examination of those books;
- c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the Directors as on March 31, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2020 from being appointed as a director in terms of section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, referred to our separate Report in Annexure-B
- g. With respect to the others matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigation in respect of Income Tax as on 31st March 2020 except disputed Service Tax demand, challenged in appropriate forum.
 - ii. The Company did not have any long term contracts including derivative contracts as at 31st March 2020 for which there were material foreseeable losses;
 - iii. There are no amounts, required to be transferred, to the Investor Education and Protection fund by the Company during the year ended 31st March 2020.



Place: Cuttack
Date: 19th February 2021

For A.C.JENA & CO.
Chartered Accountants
(Firm Registration No. 319053E)



(S. R. BASTIA)
Proprietor
Membership No. 059893
UDIN:- 21059893AAAABV5429

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapas Kumar Mahanta
DIRECTOR

ANNEXURE A

(referred to in our independent Auditor's Report of even date on the standalone financial statements of Z. Engineers Construction Private Limited for the year ended 31st March 2020.)

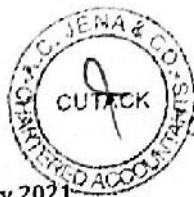
Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the company and taking into consideration the books of account and other records examined by us in normal course of audit, we report that:

- (i) In respect of its fixed assets:
 - (a) The company has maintained proper records showing full particulars including quantitative details and situation of all fixed assets on the basis of available information.
 - (b) According to the explanations given to us, the company has a programme of physical verification of its fixed assets in a phased manner, whereby the fixed assets are verified by the management over a period of three years, which in our opinion is considered reasonable having regards to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
 - (c) According to the explanations given to us, and on the basis of our examination of our records of the company, the title deeds of the immovable property are held in the name of the Company.
- (ii) In respect of its inventories:
 - (a) As explained to us, the inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable.
 - (b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management were reasonable and adequate in relation to the size of the Company and the nature of its business.
 - (c) In our opinion and according to the information and explanations given to us, the Company has maintained the proper records of its inventories and no material discrepancies were noticed on physical verification.
- (iii) According to the information and explanations given to us by the management of the company and on the basis of our examination of records and further information and explanations given to us, the company has provided temporary accommodation of Rs. 18534463/- to M/s. Builders Consortium Private Limited (Interest bearing) and of Rs. 5098202/- to M/s. ZJSH SPV Private Limited. Besides the company has provided temporary loan of Rs.2856170/-each to Managing Director and Director of the company respectively as on 31st March 2020, covered in the register maintained u/s 189 of the Companies Act, 2013 and the terms and conditions of the grant of such loan are not prejudicial to the interest of the company.
- (iv) According to the information and explanations given to us by the management of the company, the Company has not granted loans during the year to the parties specified u/s 185 & 186 of the Companies Act, 2013, mentioned in Para-(iii).
- (v) According to the information and explanations given to us, the company has not accepted any deposits under the provision of sections 73 to 76 of the Companies Act, 2013, and the Rules framed there under.
- (vi) The clause relating to maintenance cost records by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government under Section 148 (1) of the Companies Act, 2013, is not applicable.



- (vii) According to the information and explanations given to us, in respect of statutory dues:
- (a) The company has generally been regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities.
- (b) According to the information and explanation given to us and the records of the Company examined, there are no outstanding statutory dues in respect of Income Tax as at 31st March 2020.
- (viii) According to the information and explanation given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks or debenture holders during the year.
- (ix) According to the information and explanation given to us, the company did not raise any Term Loan during the year. Accordingly paragraph 3(ix) of the order is not applicable.
- (x) According to the information and explanation given to us, there has been no fraud by the company and neither any fraud on the company by its officers or employees has been noticed or reported during the year.
- (xi) According to the information and explanation given to us, on the basis of our examination of the records of the company, since the company is a private limited company so the provisions of section 197 of the Companies Act on managerial remuneration is not applicable to the company.
- (xii) According to the information and explanation given to us, the Company is not a nidhi company. Accordingly paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, transaction with the related parties are in compliance with section 177 and 188 of the Act, where applicable and the details have been disclosed in the financial statements.
- (xiv) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year, Accordingly paragraph 3(xiv) of the Order is not applicable.
- (xv) According to the information and explanation given to us, the Company has not entered into any non cash transactions with Directors or person connected with him covered by section 192 of the Act. Accordingly paragraph 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanation given to us, the Company is not required to be registered under 45-1A the Reserve Bank Of India Act, 1934.

For A.C.JENA & CO.
Chartered Accountants
(Firm Registration No. 319053E)



Place: Cuttack
Date: 19th February 2021

Mr. Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapas Kumar Mishra
DIRECTOR

(S.R. BASTIA)
Proprietor
Membership No. 059893

ANNEXURE B

(referred to in our Independent Auditors Report of even date on the standalone financial statements of Z. Engineers Construction Private Limited for the year ended 31st March 2020)

Report on the Internal financial controls under clause(l) of sub-section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Z. Engineers Construction Private Limited ("the Company") as of 31 March, 2020 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal financial controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibility include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Companies policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable, financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an Audit of internal financial controls, both applicable to an Audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of the records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of



the Company, (2) provide reasonable assurance that transaction are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent limitations of internal financial controls over financial reporting

Because of the inherent limitation of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2018 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting, issued by the Institute of Chartered Accountants of India.



Place: Cuttack
Date: 19th February 2021

For A.C.JENA & CO.
Chartered Accountants
(Firm Registration No. 319053E)



(S.R. BASTIA)
Proprietor
Membership No. 059893

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Jagan kumar Nayak
DIRECTOR

Z. Engineers Construction Private Limited

Balance Sheet as at 31st March, 2020

	Note	As at 31st March, 2020	(Figures in Rs.) As at 31st March, 2019
<u>EQUITY & LIABILITIES</u>			
Shareholders' Funds			
Share Capital	1	166200000	166200000
Reserve & Surplus	2	553653884	343576519
Non-Current Liabilities			
Long Term borrowings	3	51029912	54569441
Other Long Term Liabilities	4	7247240	7247240
Current Liabilities			
Short Term borrowings	5	-	-
Trade Payables	6	122338026	121915196
Short Term Provisions	7	8673076	3706757
Total		909142138	697215153
<u>ASSETS</u>			
Non - Current Assets			
Fixed Assets	8	511498514	502251686
Intangible Assets	9	-	-
Non-Current Investments	10	305956497	101266328
Deferred Tax Assets	11	799301	686779
Long Term Loans and Advances	12	5651220	5651220
Current Assets			
Inventories	13	10817166	28648134
Trade Receivables	14	9480157	1955827
Cash and cash equivalents	15	28298703	30020902
Short Term Loans and Advances	16	36640580	26734277
Total		909142138	697215153

As per our Report of even date

M/S. A. G. JENA & CO.
CHARTERED ACCOUNTANTS

(S.R. BASTIA)
PROPRIETOR

Chartered Accountants

Place: Cuttack

Dated: 19th February 2021



For and on behalf of Board of Directors

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapan Kumar Yadav

DIRECTOR

Managing Director

Director

Z. Engineers Construction Private Limited**Statement of Profit and Loss for the year ended 31st March, 2020**

Particulars	Note	(Figures in Rs.)	
		As at 31st March, 2020	As at 31st March, 2019
INCOME			
Revenue from Operations	17	63123873	45813841
Other Income	18	225110221	27372040
Total Revenue		288234094	73185881
EXPENSES			
Changes in Inventories of Stock in Trade	19	-	-
Construction expenditure	20	54107593	52373163
Employee Benefits Expenses	21	10459112	9381562
Finance Costs	22	3064474	3661008
Depreciation	23	896685	1446183
Other Expenses	24	6129718	4851341
Total Expenses		74657582	71713257
Profit before Extraordinary Items and Tax		213576512	1472624
Profit before Tax		213576512	1472624
Tax Expense			
Current Tax		3611669	-
Deferred Tax		112522	87482
Profit for the year		210077365	1560106
Notes on Financial Statements and Significant Accounting Policies	25		

As per our Report of even date

For and on behalf of Board of Directors

M/S. A. C. JENA & CO.
CHARTERED ACCOUNTANTS
(S.R. BASTIA)
PROPRIETOR

Chartered Accountants

For Z ENGINEERS CONSTRUCTION PVT.LTD.

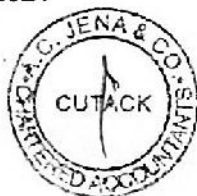

DIRECTOR

Managing Director

Director

Place: Cuttack

Dated: 19th February 2021



Cash Flow statement for the year ended 31st March 2020

	For the year ended 31st March' 2020	For the year ended 31st March' 2019
A. Cash flow from operating activities:		
Net profit before tax	21,35,76,612	14,72,024
Adjustments for depreciation	8,96,886	14,40,183
Adjustments for amortization	(3,97,738)	-
Tax expenses	(36,11,669)	-
<u>Changes in:</u>		
Trade payable	4,22,830	1,40,94,178
Short term provisions	49,66,319	(30,60,838)
Inventories	1,78,30,988	1,06,28,673
Trade Receivable	(75,24,330)	(5,39,210)
SUB-TOTAL	22,61,59,577	2,46,35,610
B. Cash flow from Investing activities		
Purchase of Fixed Assets	(1,03,45,774)	(53,51,394)
Sale of Fixed Assets	6,00,000	(4,70,501)
Investment in companies/firms	(20,46,90,169)	(4,70,501)
<u>Movement of Loans & Advances</u>		
Long Term	-	(2,16,022)
Short Term	(99,06,303)	(1,38,45,999)
SUB-TOTAL	(22,43,42,246)	(1,96,83,976)
C. Cashflow from financing activities		
Proceeds from issue of shares	-	-
Short-term borrowings	-	-
Long-term borrowings	(35,39,529)	(1,21,66,599)
Other Long-term liabilities	-	-
SUB-TOTAL	(35,39,529)	(1,21,66,597)
NET DECREASE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(17,22,199)	(72,14,963)
Cash and Cash equivalents at the beginning of the year	3,00,20,902	3,72,35,865
Cash and Cash equivalents at the end of the year	2,82,98,703	3,00,20,902

Notes

- The figures in bracket indicates outflow.
- Previous year figures have been regrouped and recasted wherever necessary to conform to current year classification.

As per our report of even date attached

For and on behalf of the Board

M/S. A. C. JENA & CO.
CHARTERED ACCOUNTANTS(S. R. BASTIA)
PROPRIETOR

Chartered Accountants

Place: Cuttack
Dated: 19th February 2021

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Iapan Kumar Jena
DIRECTOR

Managing Director

Director

Z. Engineers Construction Private Limited

NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation

1 SHARE CAPITAL	(Figures in Rs.)	
	As at 31st March, 2020	As at 31st March, 2019
Authorised Share Capital		
2,00,000 Equity Shares of Rs.1000 each (2,00,000)	200000000	200000000
Issued, subscribed and Paid-up:		
1,66,200 Equity Shares of Rs.1000 each (1,66,200)	166200000	166200000
Total	166200000	166200000

The details of Shareholders holding more than 5 percent Shares

Name of the Shareholders	As at 31st March, 2020		As at 31st March, 2019	
	No. of Shares	% held	No. of Shares	% held
a) Tapan Kumar Mohanty (A)	76005	45.73	76005	45.73
b) Tapan Kumar Mohanty (B)	72705	43.75	72705	43.75

The reconciliation of number of shares outstanding is set out below

Particulars	As at 31st March, 2020	As at 31st March, 2019
Equity Shares at the beginning of the year	166200	166200
Add: During the year	-	-
Equity Shares at the end of the year	166200	166200



NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

	As at 31st March, 2020	(Figures in Rs.) As at 31st March, 2019
2 RESERVES AND SURPLUS		
Opening Balance	343576519	342016413
Add: Transferred from Statement of Profit and Loss	210077365	1560106
Total	<u>553653884</u>	<u>343576519</u>
3 LONG TERM BORROWINGS		
IDBI Ltd.	34168195	43136388
Other Long Term Loans & Advances	16861717	11433053
Total	<u>51029912</u>	<u>54569441</u>
4 OTHER LONG TERM LIABILITIES		
Reliance I T/Digital/Trend Ltd.	4997520	4997520
Bhubaneswar Health Services Pvt. Ltd.	500000	500000
Milk Mantra Diary	750000	750000
Bennet Colmam & Co.Ltd	684720	684720
Bharati Airtel Ltd.	40000	40000
Indian Port Rail Corporation Ltd.	275000	275000
Total	<u>7247240</u>	<u>7247240</u>
5 SHORT TERM BOROWINGS	-	-
6 TRADE PAYABLES		
Sundry Creditors for goods & services	49821566	55584927
Advance from Customer	72516460	66330269
Total	<u>122338026</u>	<u>121915196</u>



NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

	<u>As at</u> <u>31st March, 2020</u>	<u>(Figures in Rs.)</u> <u>As at</u> <u>31st March, 2019</u>
7 SHORT TERM PROVISIONS		
<u>Provision for Employees Benefits :</u>		
Salary to Office Staff	-	417887
Wages payable	-	34240
Director's Remuneration	3652100	1964700
E P F Payable	50271	46721
E S I Payable	4142	8714
Professional Tax Payable (Staff)	6000	2650
<u>Other Provisions</u>		
V A T Payable	565164	565164
Professional Tax Payable (Company)	7500	5000
T D S Payable	137104	152061
Audit expenses payable	40000	40000
Audit Fees payable	80000	80000
House Rent payable	7500	7500
T D S Filing expenses	10000	10000
Income Tax Provision	3611669	-
CGST Payable	245413	186060
SGST Payable	256213	186060
Total	<u>8673076</u>	<u>3706757</u>



Note - 8
FIXED ASSETS

Description of Assets	Cost as on 01.04.2019	Less: Transfer dur the year	Transfer to Fixed Assets	Addition during the year	Total Cost as on 31.03.2020	Depn. up to 31.03.2019	Depn. dur the year	Adjust- ment of depn.	Total depn. up to 31.03.2020	(Figures in Rs.)	
										W.D.V. as on 31.03.2020	W.D.V. as on 31.03.2019
Land	394584850	-	-	4452090	399036940	-	-	-	399036940	394584850	
Z Tower (W I P)	79018735	-	-	5872584	84891419	-	-	-	84891419	79018735	
Z Tower	25869873	-	-	-	25869873	538660	-	-	538660	25331213	
Plant & Machinery	9152468	-	-	-	9152468	6133370	857165	-	6990535	2161933	
Furniture & Fixture/ Office Equip. & Premises	533868	-	-	17000	550868	523138	9238	-	532376	18492	
Bicycle	7164	-	-	-	7164	7164	-	-	7164	-	
Vehicles	6594695	600000	-	4000	5998695	6330437	16051	397738	5948750	49946	
Computer	679129	-	-	-	679129	656327	14231	-	670558	8571	
Total	516440782	600000	-	10345774	526186556	14189096	896685	397738	14688043	511498514	
Previous Year	511089388	-	-	5351394	516440782	12742912	1446183	-	14189096	502251686	
										498346477	



NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

		(Figures in Rs.)	
		As at 31st March, 2020	As at 31st March, 2019
9	INTANGIBLE ASSETS		
	Total	-	-
10	NON CURRENT INVESTMENTS (Unsecured, Considered Good)		
	Company's Equity Instruments :		
	Builders Consortium Pvt. Ltd.	34350000	34350000
	ZJSH SPV Pvt. Ltd.	260000	260000
	Capital contribution in Partnership Firms :		
	United Builders	30136893	30136893
	K Z K Developers	4901842	4901842
	The Z	1048098	1674612
	Z. Harsapriya	226221000	29942981
	United Construction & Builders	9038664	-
	Total	<u>305956497</u>	<u>101266328</u>
11	DEFERRED TAX ASSETS (Net)		
	Deferred Tax Asset		
	Dis/Allowance under the Income Tax Act, 1961	799301	686779
	Total	<u>799301</u>	<u>686779</u>
12	LONG TERM LOANS AND ADVANCES (Unsecured, Considered Good)		
	Security Deposits (CESU)	787680	787680
	Service Tax (deposit under protest)	2028009	2028009
	Security Deposit	835531	835531
	Advance for Land	2000000	2000000
	Total	<u>5651220</u>	<u>5651220</u>
13	INVENTORIES		
	Construction Work in Progress	10817166	28648134
	Total	<u>10817166</u>	<u>28648134</u>



NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

		(Figures in Rs.)	
		As at 31st March, 2020	As at 31st March, 2019
14	TRADE RECEIVABLES (Unsecured, Considered Good)		
	Over Six Months (Aggregate amount of Trade Receivables outstanding for a period exceeding six months from the date they are due for payment)	-	-
	Advance with parties	6599191	434026
	Rent Receivable	2632591	1278497
	Administrative Charges	248375	243304
	Total	<u>9480157</u>	<u>1955827</u>
15	CASH AND BANK BALANCES		
	Cash and Cash Equivalents		
	Balance with Banks		
	In Current Accounts		
	Cash on Hand	7718210	8812267
	Other bank balances	1150361	127869
	Total	<u>19430132</u>	<u>21080766</u>
		<u>28298703</u>	<u>30020902</u>
16	SHORT TERM LOANS AND ADVANCES		
	Unsecured Considered Good (BCPL)	18534463	14415403
	Unsecured Considered Good (ZJSHS)	5098202	3214585
	Temp.Loan to MD	2856170	1356170
	Temp.Loan to Director	2856170	1356170
	Advance to Parties(Estates)	3136813	434026
	SGST Input	28415	879009
	CGST Input	28415	879009
	IGST Input	-	1463
	VAT Receivable (Refund)	199038	199038
	Staff Salary Advance	262000	288000
	Advance Income Tax, Tax Deducted at Source	3640894	3711404
	Total	<u>36640580</u>	<u>26734277</u>



NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

	(Figures in Rs.)	
	As at 31st March, 2020	As at 31st March, 2019
17 REVENUE FROM OPERATIONS (Revenue recognition)		
Blue Hill	63123873	45813841
Total	<u>63123873</u>	<u>45813841</u>
18 OTHER INCOME		
Interest received on deposits with banks and others	3718255	2402742
Interest receivable from IT dept. on IT Refund		286836
Administrative charges	2582016	2516012
Sale of Materials at site	-	56186
Profit on Sale of Vehicle	331742	-
Misc. Receipts (Elec & DG Bill)	469401	918822
Lease Rent (Z Tower)	21852302	20720882
Insurance Claim (Z Tower)	505000	-
<u>Profit/(Loss) from Partnership Firm</u>		
Partnership Firm The Z	-626514	470560
Partnership Firm Z Harshapriya	<u>196278019</u>	-
Total	<u>225110221</u>	<u>27372040</u>
19 CHANGES IN INVENTORIES OF STOCK IN TRADE		
Inventories (at close)		
Stock in Trade	-	-
Inventories (at commencement)		
Stock in Trade	-	-
Total	<u>-</u>	<u>-</u>
20 CONSTRUCTION EXPENDITURE		
Construction expenses	54107593	52373163
Total	<u>54107593</u>	<u>52373163</u>
21 EMPLOYEE BENEFITS EXPENSES		
Staff Salary	6009000	5546100
Wages	468000	420000
Director's Remuneration	3132000	2580000
Contribution to Provident Funds	300660	279366
Contribution to E S I	45030	76248
Staff Welfare Expenses	11459	5850
Staff Conveyance	146463	139998
Bonus	346500	334000
Total	<u>10459112</u>	<u>9381562</u>



NOTES

forming part of the financial statements as at and for the year ended March 31, 2020

	(Figures in Rs.)	
	As at 31st March, 2020	As at 31st March, 2019
22 FINANCE COSTS		
Interest on term loan	2973372	3605897
Processing fees and bank charges	91102	55111
Total	<u>3064474</u>	<u>3661008</u>
23 DEPRECIATION AND AMORTIZATION EXPENSE		
Depreciation and amortization expenses	896685	1446183
Total	<u>896685</u>	<u>1446183</u>
24 OTHER EXPENSES		
AMC Charges (ZT)	636880	362540
House R e n t	90000	90000
Electricity charges	74679	89760
Holding Tax (Z Tower)	1203112	1203112
Printing & Stationery/Postage & Newspaper	32375	5732
Telephone/Internet/Mobile charges	169348	193643
Advertisement	30000	10000
R O C Filing Fees & expenses	50000	50000
T D S Filing expenses	10000	10000
Professional Tax	2500	2500
Trade Licence Fees	17000	15200
General/Establishment expenses	545943	46980
Insurance Keyman	708646	708646
Interest & Penalty	640	322013
Subscription for REDA	-	25000
Business Promotion Expenses	104002	110002
Other Insurance charges	39128	-
Insurance charges (Z Tower)	81768	87636
Misc. expenses	135670	36219
Legal & Professional charges/expenses	1001250	753743
Administrative Expenses	12108	16903
Office Repair & Maintenance	-	28000
Fire Safety Certificate	12301	-
GST Late filing fees	5500	-
Service Tax Appeal Fees	-	5000
Service Tax (SVLDRS Scheme)	957383	-
Tds deposited on demand	89485	558712
<u>Payment to Auditors</u>		
Audit expenses	40000	40000
Audit fees	80000	80000
Total	<u>6129718</u>	<u>4851341</u>



Annexure to Note - 20

DETAILS OF CONSTRUCTION EXPENDITURE/ WORK IN PROGRESS

(Figures in Rs.)

	Greenland	Badambadi Project	Blue Hill	Kateni Project	Kalarahanga	Total
Opening W I P (A)	85000	949124	26864202	532501	217308	28648134
Direct expenses						
Materials	-	-	23709111	-	-	23709111
Labour charges/Wages	-	-	527626	-	-	527626
Transp & Unloading chgs	-	-	9300	-	-	9300
Architectural Fees	-	-	-	-	-	-
Construction expenses	-	-	10857708	-	-	10857708
Consultancy charges	-	-	400000	-	-	400000
Land Development	-	-	-	-	-	-
Electricity charges	-	-	73987	-	-	73987
Indirect Overhead	10000	-	52746	80580	-	143326
Misc. expenses	-	-	9850	-	-	9850
Site expenses	-	-	163866	-	-	163866
Holding tax & Rent	-	-	3233	-	-	3233
Fire NOC Charges	-	-	12301	-	-	12301
RERA Registration Fee	-	-	95618	-	-	95618
CESU Supervision & Inspection Fees	-	-	270699	-	-	270699
(B)	10000	-	36186045	80580	-	36276625
(A + B)	95000	949124	63050247	613081	217308	64924759
Less: Transferred to Profit & Loss Account (Construction expenditure)	-	-	54107593	-	-	54107593
Balance transferred to Closing W I P	95000	949124	8942654	613081	217308	10817166



Z Engineers Construction Private Limited

Particulars	Units	Area	Amount
Blue Hill		77	84230
Sold Unit	76	83575	269484750
Payments received less than 10% (Flat No.- C-001, C-408 & D-301) Defaulters	3	3485	11956250
	-	-	-
Area Sold	73	80090	257528500
Area Unsold	4	4140	

(1) Total Saleable Area		84230
(2) Actual Area Sold		80090
(3) Percentage of Sale	$((2)/(1) \times 100)$	95%
(4) Estimated Project Cost (Including Land Cost)		244801934
(5) Total Expected Sales Value		271085250
(6) Cost incurred till date		178853074
(7) Total Sale Consideration as per agreement of sale executed Less: 3 Flat in which less than 10% have been received	269484750	
Net Sale Consideration	<u>11956250</u>	257528500
(8) % of completion of work	$(6)/(4) \times 100$	73%
(9) Revenue Booked	$(7) \times (8)$	188150322
(10) Proportionate Cost	$(6) \times (3)$	169910420
(11) Profit (Project)	$(9) - (10)$	18239902

Notes: (A) Revenue as on 31/03/2020	188150322	
Less: Revenue already booked		
F.Y. 2016-17	34110634	
F.Y. 2017-18	45101974	
F.Y. 2018-19	45813841	
Revenue to be booked for FY 2019-20		63123873
(B) Proportionate Cost as on 31/03/20	169910420	
Less: Proportionate Cost booked		
F.Y. 2016-17	32168968	
F.Y. 2017-18	31260896	
F.Y.- 2018-19	52373163	
Proportionate Cost to be booked for F.Y. 19-20		54107593

Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapan Kumar Gupta
DIRECTOR



Z. ENGINEERS CONSTRUCTION PRIVATE LIMITED
REGD. OFFICE: RAJA BAGICHA, P.O: TALA TELENGA BAZAR,

CUTTACK - 753 009.

25. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. Statement of Significant Accounting Policies.

1. Basis of Preparation of Financial Statement

The accompanying financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles on going concern basis and comply with the accounting standards referred as per the Companies Act, 2013. All items of income & expenditure are accounted for on accrual basis.

2. Fixed Assets & Depreciation

Fixed Assets are stated at cost less accumulated depreciation. Cost includes materials cost, freight, installation cost, duties & taxes, and other incidental expenditure incurred wherever applicable.

Depreciation has been charged under Straight line method at the estimated life as specified in schedule II of the Companies Act, 2013

3. Inventories

Inventories are valued at Cost.

4. Employees Benefits

The Company has not made any provision in respect of future payments of gratuity to employees. The same will be accounted for on actual payment.

5. Taxation

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax is recognised subject to consideration of prudence on timing differences being the difference between accounting income and taxable income that originate in one period and is capable of reversal in one or more subsequent periods.

6. Revenue Recognition

The company has adopted percentage of completion method in recognising its revenue from building construction works. All direct and indirect expenses related to construction works either directly or through contractors/sub contractors are grouped under "work in progress" which are appropriated to profit and loss account on revenue recognition of the related projects. Payments received from the customers are adjusted to the extent of revenue recognised.

B. Notes on Accounts

1. As per information available with the company there is no amount due to the small-scale industrial undertakings as on 31st March 2020.
2. All the current assets as on 31st March 2020 have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet.
3. Auditor's Remuneration

	Year ended 31.03.2020	Year ended 31.03.2019
Audit Fee	80,000/-	80,000/-
Audit Expenses	40,000/-	40,000/-
4. The company's line of business are construction of flats and trading in steel and cement.
5. Foreign currency transaction is nil.
6. Contingent liability :Claims against the company not acknowledged, as debt - NIL



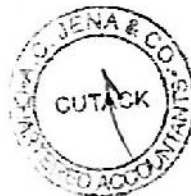
7. **Earnings per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing Diluted EPS comprises of weighted average shares considered for deriving Basic EPS, and also the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Earnings Per Share (EPS) – Numerators and Denominators used to calculate basic earning per share:

Particulars		2019-20	2018-19
Opening Equity shares (Nos)		166200	166200
Issued during the year (Nos)		-	-
Closing Equity shares (Nos)		166200	166200
Profit/(Loss) attributable to Equity Shareholders for basic and diluted earnings per share (Rs.)	(A)	210077365	1560106
Weighted average of Equity Shares outstanding during the year for basic earnings per share (No.)	(B)	166200	166200
Weighted average of Equity Shares outstanding during the year for diluted earnings per share (No.)	(C)	166200	166200
Nominal Value of Equity Shares (Rs.)		1000	1000
Basic earnings per share (Rs.)	(A)/(B)	12640.03	9.38
Diluted earnings per share (Rs.)	(A)/(C)	12640.03	9.38

8. No employee of the company is in receipt of remuneration in excess of limits specified as per the Companies Act, 2013.
9. Previous year figures have been rearranged regrouped, wherever considered necessary, to confirm to the classification adopted in the current year.
10. This Balance Sheet dated 19/02/2021 is the revised one of previous Balance Sheet dated 15/12/2020 for F.Y. 2019-2020. The reasons for revision being transfer of Reserve and Surplus, attributable to M/s. Z Engineers Construction Pvt. Ltd. having 26.67% profit sharing ratio, from M/s. Z. Harshapriya, a partnership firm in which Z Engineers Construction Pvt. Ltd. is a partner. The Partnership firm named M/s. Z. Harshapriya have been reconstituted vide Deed of reconstitution made on 01st April 2018. As per reconstituted partnership deed, the share of profit of Z Engineers Construction Pvt. Ltd and Harshapriya Construction Pvt. Ltd. Have been reduced from 66.67% and 33.13% to 26.67% and 13.33% respectively. The residual profit of 60% are apportioned between newly inducted partners namely Tapan Kumar Mohanty (A), Chetan Kumar Tekriwal and Tapan Kumar Mohanty (B) @20% each. To accommodate the drawal by the Partners from the Partnership Firm and as well as to ascertain the corresponding amount of Reserve & Surplus as attributed each of the Partners, the relevant portion of the Reserve & Surplus as attributable to each of the Partner's are transferred to Partner's Capital A/c. The resultant effect being the Reserve & Surplus is Nil. The distribution of Reserve & Surplus of Rs.196278019/- as on 31/03/2020, corresponding to M/s. Z Engineers Construction Pvt. Ltd. have been transferred to the company and accordingly the investment of company in the firm changed to from Rs. 29942981/- to Rs. 226221000/-. Apart from this, there are minor changes in Advance Tax/TDS and Trade Payables. All these resulted into corresponding increase in Statement of Profit & Loss A/c and Reserve & Surplus Statement.



11. RELATED PARTY DISCLOSURE

a) Key Management Personnel

- i) Mr. Tapan Kumar Mohanty, Managing Director
- ii) Mr. Tapan Kumar Mohanty, Director

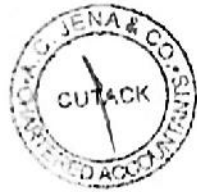
b) Enterprises over which reporting enterprise/Key Management Personnel have significant influence:

- i) Builders Consortium Pvt. Ltd.
- ii) KZK Developers (Partnership Firm)
- iii) The Z (Partnership Firm)
- iv) Z. Harsapriya (Partnership Firm)
- v) United Builders (Partnership Firm)
- vi) ZJSH SPV Pvt. Ltd.

c) Disclosure in respect of material transactions with related parties.

The company has provided temporary accommodation of Rs. 18534463/- to M/s. Builders Consortium Private Limited (Interest bearing) and of Rs. 5098202/- to M/s. ZJSH SPV Private Limited. Besides the company has provided temporary loan of Rs.2856170/-each to Managing Director and Director of the company respectively as on 31st March 2020. The company has also made capital contribution in partnership firms as per details reflected in the Note-10. of balance sheet.

For A.C.JENA & CO.
Chartered Accountants
FRN No.319053E



Place : Cuttack
Dated: 19th February 2021

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Tapan Kumar Mohanty
DIRECTOR

(S.R.BASTIA)
Proprietor
Membership No.059893

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 Z ENGINEERS CONSTRUCTION PRIVATE LIMITED AT RAJA BAGICHA, P. O-TALA TELENGA BAZAR, CUTTACK, ODISHA, 753009 AAACZ0560E was conducted by Us A.C.JENA AND CO in pursuance of the provisions of the COMPANIES Act, and We annex here to a copy of Our audit report dated 19/02/2021 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.

M/S. A. C. JENA & CO.
CHARTERED ACCOUNTANTS

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
--------	--------------------	-----------------------------

(S. R. BASTIA)
PROPRIETOR

Place CUTTACK
Date 19/02/2021



Name SARAT RANJAN BASTIA
Membership Number 059893
FRN (Firm Registration Number) 0319053E
Address A.C.JENA AND CO, LINK ROAD, CUTTACK, ODISHA, 753012

For Z ENGINEERS CONSTRUCTION PVT.LTD.

Sapana Kumar Yadav
DIRECTOR

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		Z ENGINEERS CONSTRUCTION PRIVATE LIMITED			
2	Address		AT-RAJA BAGICHA, P.O-TALA TELENGA BAZAR, CUTTACK, ODISHA, 753009			
3	Permanent Account Number (PAN)		AAACZ0560F			
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	21AAACZ0560F1ZU			
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(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					Yes
	Section under which option exercised					115BAA
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	CONSTRUCTION		Other construction activity n.e.c.		06010
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	PURCHASE & SALE BILLS, VOUCHERS AND BANK STATEMENTS				
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
	1	CASH BOOK, BANK BOOK, GENERAL LEDGER, PURCHASE & SALES REGISTER AND STOCK REGISTER	ACHARYA VIHAR		BIHUBANESWAR	ODISHA
						PinCode
						751013
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, GENERAL LEDGER, PURCHASE & SALES REGISTER AND STOCK REGISTER					
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
1	ICDS I - Accounting Policies	Fundamental accounting assumptions of Going Concern, Consistency and Accrual have been followed. There is no change in the accounting policies which have material effect for the current year or is reasonably expected to have a material effect in the foreseeable later previous years.
2	ICDS II - Valuation of Inventories	Inventories have been valued at cost. Cost of services, if attributable to the cost of inventory have been included in the inventory cost. Duties and Taxes relating to purchase of the Inventories have been included in the value of Inventories.
3	ICDS III - Construction Contracts	This clause is not applicable.
4	ICDS IV - Revenue Recognition	The company has adopted percentage of completion method in recognising its revenue from building construction works. All direct and indirect expenses related to construction works either directly or through contractors or sub contractors are grouped under work in progress which are appropriated to profit and loss account on revenue recognition of the related projects. Payments received from the customers are adjusted to the extent of revenue recognised.
5	ICDS V - Tangible Fixed Assets	Fixed Assets have been acquired in exchange of securities or other assets by the assessee during the financial year 2019-2020. All expenses related to start up/initial use of the Fixed Assets have been capitalised. Fixed Assets have been acquired during the financial year 2019-2020.
6	ICDS VII - Governments Grants	No government grant has been received by the assessee during the financial year 2019-20. Hence, this clause is not applicable.
7	ICDS IX - Borrowing Costs	Specific borrowing cost from the date of borrowing to the date of asset first put to use has been capitalised.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No contingent assets or contingent liability has been recognised as asset or liability during the financial year 2019-2020.
14 a	Method of valuation of closing stock employed in the previous year.	Cost or net releasable value 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	
	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	Amount
	S.No. Description	
	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	Amount
	S.No. Description	
16 c	Escalation claims accepted during the previous year	Amount
	S.No. Description	
	Nil	
16 d	Any other item of income	Amount
	S.No. Description	

16		Nil											
e		Capital receipt, if any											
S.No.		Description											
Nil		Amount											
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, in 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)	Adjustment to WDV u/s 115BA	Adjustment 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 Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Furnitures & Fittings @ 10%	10%	10730	0	10730	17000	0	0	0	17000	0	1923	25807
2	Plant & Machinery @ 15%	15%	3283356	0	3283356	4000	0	0	0	4000	600000	452865	2234491
3	Plant & Machinery @ 40%	40%	22802	0	22802	0	0	0	0	0	0	9121	13681
* 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									
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							
1	Any Fund set up under the provisions of ESI Act, 1948		1812	15/05/2019	6730	01/06/2019							
2	Any Fund set up under the provisions of ESI Act, 1948		1812	15/06/2019	6730	12/06/2019							
3	Any Fund set up under the provisions of ESI Act, 1948		1812	15/07/2019	6730	12/07/2019							
4	Any Fund set up under the provisions of ESI Act, 1948		3364	15/08/2019	4142	14/08/2019							
5	Any Fund set up under the provisions of ESI Act, 1948		3364	15/09/2019	4142	14/09/2019							
6	Any Fund set up under the provisions of ESI Act, 1948		3364	15/10/2019	4142	31/10/2019							
7	Any Fund set up under the provisions of ESI Act, 1948		3364	15/11/2019	4142	14/11/2019							
8	Any Fund set up under the provisions of ESI Act, 1948		3364	15/12/2019	4142	14/12/2019							
9	Any Fund set up under the provisions of ESI Act, 1948		3364	15/01/2020	4142	14/01/2019							

10	Any Fund set up under the provisions of ESI Act, 1948	3364	15/02/2020	4142	14/02/2020						
11	Any Fund set up under the provisions of ESI Act, 1948	3364	15/03/2020	4142	14/03/2020						
12	Any Fund set up under the provisions of ESI Act, 1948	3364	15/04/2020	4142	27/04/2020						
13	Provident Fund	24207	15/05/2019	49262	14/05/2019						
14	Provident Fund	24207	15/06/2019	49262	12/06/2019						
15	Provident Fund	24207	15/07/2019	49262	12/07/2019						
16	Provident Fund	24207	15/08/2019	49262	14/08/2019						
17	Provident Fund	24207	15/09/2019	49262	13/09/2019						
18	Provident Fund	24207	15/10/2019	49262	31/10/2019						
19	Provident Fund	24207	15/11/2019	49262	14/11/2019						
20	Provident Fund	24207	15/12/2019	49262	14/12/2019						
21	Provident Fund	24207	15/01/2020	49262	14/01/2020						
22	Provident Fund	24207	15/02/2019	49262	14/02/2020						
23	Provident Fund	24207	15/03/2019	49262	13/03/2020						
24	Provident Fund	24207	15/04/2019	49262	27/04/2020						
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											
S.No.		Particulars			Amount in Rs.						
Personal expenditure											
S.No.		Particulars			Amount in Rs.						
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
S.No.		Particulars			Amount in Rs.						
Expenditure incurred at clubs being entrance fees and subscriptions											
S.No.		Particulars			Amount in Rs.						
Expenditure incurred at clubs being cost for club services and facilities used.											
S.No.		Particulars			Amount in Rs.						
Expenditure by way of penalty or fine for violation of any law for the time being force											
S.No.		Particulars			Amount in Rs.						
Expenditure by way of any other penalty or fine not covered above											
S.No.		Particulars			Amount in Rs.						
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No.		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:											
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 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	
(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		
(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
(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	(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:-										
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										
S.No.	Section	Nature of liability	Amount								
1	Sec 43B(b)-provident,superannuation,gratuity/ other fund	EPF	46721								

2	Sec 43B(b)-provident,superannuation,gratuity/ other fund	ESI	8717
3	Sec 43B(a)-Tax,Duty,Cess,Fee etc	PROFESSIONAL TAX	2650
4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS	152061
26	(i)(A)(b)	Not paid during the previous year	
	S.No.	Section	Nature of liability
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
	5	Sec 43B(b)-provident,superannuation,gratuity/ other fund	EPF
	6	Sec 43B(b)-provident,superannuation,gratuity/ other fund	ESI
	7	Sec 43B(a)-Tax,Duty,Cess,Fee etc	PROFESSIONAL TAX
	8	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS
			Amount
			50271
			4142
			6000
			137104
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, No 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	
		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 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)(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 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 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 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)											
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.				
1	KZK DEVE LOPERS	ACHRYA VIII AR BIHUBAN ESWAR		9038664	No	9038664	No					
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)	Amount of specified sum	Whether the specified sum was taken or accepted by	In case the specified sum was taken or accepted by cheque or bank						

					with the assessee) of the person from whom specified sum is received	taken or accepted	cheque or bank draft or use of electronic clearing system through a bank account	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	
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		
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	
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		
(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 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.
		1	THE Z	RAJABAGICHA, CUTTACK	AACFT4103H	1100000	5252936	No	
		2	United Construction Co	M-4/34, ACHARYA VIHAR, BHUBANESWAR		2510000	2510000	No	
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.
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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/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 for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount assessed	Order U/S and Date	
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	BBNZ000 01B	192	Salary	4779000	4779000	4779000	1005600	0	0	0
	2	BBNZ000 01B	194H	Commission or brokerage	44700	44700	44700	2235	0	0	0
	3	BBNZ000 01B	194J	Fees for professional or technical services	1377200	1377200	1377200	137720	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:										No
	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				
Nil											
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) payable	Amount paid out of column (2) along with date of payment.							
				is	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 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	
					Amount	Dates of payment

	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		Not

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		288234094				73185881
b	Gross profit / Turnover		%			%	
c	Net profit / Turnover	213576512	288234094	74.10 %	1472624	73185881	2.01 %
d	Stock-in-Trade Turnover	10817166	288234094	3.75 %	28648134	73185881	39.14 %
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
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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
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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 services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to Chartered Accountants	

Place
Date

CUTTACK
19/02/2021



Name
Membership Number
FRN (Firm Registration Number)
Address

SARAT RANJAN BASTIA
059823
0319053E
A.C.JENA AND CO., LINK ROAD, CUTTACK, ODISHA, 753012.

Form Filing Details	
Revision/Original	Revised
Reason I	Others
Description	The Company is a partner in the firm, which is reconstituted. To give effect of reconstitution, the accounts were revised.

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	
Furnitures & Fittings @ 10%	1	24/10/2019	24/10/2019	17000	0	0	0	17000
Total of Furnitures & Fittings @ 10%								17000
Plant & Machinery @ 15%	1	24/10/2019	24/10/2019	4000	0	0	0	4000
Total of Plant & Machinery @ 15%								4000
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
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%	1	19/02/2020	600000

Total of Plant & Machinery @ 15%	600000
Plant & Machinery @ 40%	
Total of Plant & Machinery @ 40%	0

This form has been digitally signed by SARAT RANJAN BASTIA having PAN AENPB7445M from IP Address 157.41.127.253 on 2021-03-05 15:38:21.0 .
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Road, Meerut.ST=Uttar Pradesh.2.5.4.17=#1306323530303032.OU=Certifying Authority,O=Pantagon Sign
Securities Pvt. Ltd.,C=IN

