



FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2021, and the Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-MAR-2021, attached herewith, of
SAI RAJ HOMES
1752,SAI RAJ HOMES,LAXMISAGAR,BISWANATH NAGAR,KHORDA
PAN **ACNFS1020K**
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at 1752,SAI RAJ HOMES,LAXMISAGAR,BISWANATH NAGAR,KHORDA and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any

NIL

(b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2021; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	nil

Place :BHUBANESWAR
Date : 27/12/2021
UDIN : 22057213AAAAO3462

For ROMESH KUMAR & CO.
Chartered Accountants
(Firm Regn No.: 322390E)


(BHARATENDRA TRIPATHY)
PARTNER
Membership No: 057213



FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	SAI RAJ HOMES			
02	Address	1752, SAI RAJ HOMES, LAXMISAGAR, BISWANATH NAGAR, KHORDA			
03	Permanent Account Number (PAN)	ACNFS1020K			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Service Tax			ACNFS1020KSD001	
	Goods and service tax	ODISHA		21ACNFS1020K1ZE	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2020 to 31-MAR-2021			
07	Assessment year	2021-22			
		Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NALINI BALLAV SAHOO	50.00			
			SMRUTI RANJAN DAS	50.00			
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	Sub Sector	Code		
			REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005		
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Ledger, Voucher				
			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.)	1752, SAI RAJ HOMES, LAXMISAGAR, KHORDA, BISWANATH NAGAR, ODISHA, 751014, INDIA		
					Bank Book, Cash Book, Ledger, Voucher (Computerized)		



	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Ledger, Voucher			
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No			
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year	Mercantile system (Mercantile system)			
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No			
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No			
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS	Disclosure			
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements			
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	ICDS VII - Governments Grants	NA			
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a) Method of valuation of closing stock employed in the previous year.	Finished Goods Cost or NRV Whichever is lower			
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA			
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
Amounts not credited to the profit and loss account, being, -					
	a) the items falling within the scope of section 28;	Nil			
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;	Nil			



Description		Amount	Remarks if any:										
d)	any other item of income;	Nil											
Description		Amount	Remarks if any:										
e)	capital receipt, if any.	Nil											
Description		Amount	Remarks if any:										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:						No						
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-						As Per Annexure "A"						
a)	Description of asset/block of assets.												
b)	Rate of depreciation.												
c)	Actual cost or written down value, as the case may be.												
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
cc)	Adjusted written down value												
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
	ii)	change in rate of exchange of currency, and											
	iii)	Subsidy or grant or reimbursement, by whatever name called.											
e)	Depreciation allowable.												
f)	Written down value at the end of the year.												
19	Amounts admissible under sections												
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]						Nil						
	Description		Amount	Remarks if any:									
b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):						Nil						
	Name of Fund		Amount	Actual Date	Due Date	The actual amount paid							

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
	1	expenditure of capital nature;						Nil					



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

b) Amounts inadmissible under section 40(a):-

i) as payment to non-resident referred to in sub-clause (i)

A) Details of payment on which tax is not deducted:															Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	
B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)															Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii) as payment to resident referred to in sub-clause (ia)

A) Details of payment on which tax is not deducted:															Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	
B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.															Nil



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:									Nil							
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.									Nil							
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks 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)									Nil							
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:	
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
Remuneration	Section 40b	1204000		1204000	0	NIL										
Interest	Section 40b	92532		92532	0	NIL										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									Yes							
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);									Yes							



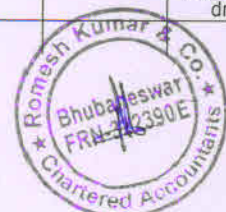
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);				Nil		
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil		
g)	particulars of any liability of a contingent nature;				Nil		
	Nature of Liability		Amount	Remarks if any:			
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil		
	Particulars		Amount	Remarks if any:			
i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil		
23	Particulars of payments made to persons specified under section 40A(2)(b).				Nil		
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil		
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a) paid during the previous year;				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year;				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	B was incurred in the previous year and was						
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid on or before the aforesaid date.				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				Yes (GST-1381188.54)		
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No		
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment.		
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				Nil		
	Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)		Remarks if any:	



28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.													No			
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.													NA			
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56													NA			
	Nature of Income				Amount				Remarks if any:								
B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56													NA			
	Nature of Income				Amount				Remarks if any:								
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]													No			
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pinc ode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?													NA			
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:								
B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B													NA			



Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:		
C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)				NA					
Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:				
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year				Nil				
	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the Previous Year.	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil				
	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	



b a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
b b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no		Amount of receipt		
b c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no		Amount of payment		
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:				Nil			
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	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
d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			



Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year							
Nil							
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year			
32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :							
Nil							
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
						Amount	Order U/S and date
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.							
NA							
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.							
No							



	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No																																																		
	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA																																																		
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil																																																		
	Section	Amount	Remarks if any:																																																	
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Yes																																																		
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Section</th> <th>Nature of payment</th> <th>Total amount of payment or receipt of the nature specified in column (3)</th> <th>Total amount on which tax was required to be deducted or collected out of (4)</th> <th>Total amount on which tax was deducted or collected at specified rate out of (5)</th> <th>Amount of tax deducted or collected out of (6)</th> <th>Total amount on which tax was deducted or collected at less than specified rate out of (7)</th> <th>Amount of tax deducted or collected on (8)</th> <th>Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> </tr> </thead> <tbody> <tr> <td>BBNS05899F</td> <td>194C</td> <td>Payments to contractors</td> <td>1465500</td> <td>1465500</td> <td>1465500</td> <td>14655</td> <td></td> <td></td> <td></td> </tr> <tr> <td>BBNS05899F</td> <td>194H</td> <td>Commission or brokerage</td> <td>100000</td> <td>100000</td> <td>100000</td> <td>5000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>BBNS05899F</td> <td>194A</td> <td>Interest other than interest on securities</td> <td>550000</td> <td>550000</td> <td>550000</td> <td>41250</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	1	2	3	4	5	6	7	8	9	10	BBNS05899F	194C	Payments to contractors	1465500	1465500	1465500	14655				BBNS05899F	194H	Commission or brokerage	100000	100000	100000	5000				BBNS05899F	194A	Interest other than interest on securities	550000	550000	550000	41250				
Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)																																											
1	2	3	4	5	6	7	8	9	10																																											
BBNS05899F	194C	Payments to contractors	1465500	1465500	1465500	14655																																														
BBNS05899F	194H	Commission or brokerage	100000	100000	100000	5000																																														
BBNS05899F	194A	Interest other than interest on securities	550000	550000	550000	41250																																														
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	Yes																																																		
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported</th> <th>If not, please furnish list of details/transactions which are not reported</th> </tr> </thead> <tbody> <tr> <td>BBNS05899F</td> <td>26Q</td> <td>31-Oct-2020</td> <td>23-Oct-2021</td> <td>No</td> <td></td> </tr> <tr> <td>BBNS05899F</td> <td>26Q</td> <td>31-Jan-2021</td> <td>28-Jan-2021</td> <td>No</td> <td></td> </tr> <tr> <td>BBNS05899F</td> <td>26Q</td> <td>31-May-2021</td> <td>01-Jul-2021</td> <td>No</td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	BBNS05899F	26Q	31-Oct-2020	23-Oct-2021	No		BBNS05899F	26Q	31-Jan-2021	28-Jan-2021	No		BBNS05899F	26Q	31-May-2021	01-Jul-2021	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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported																																															
BBNS05899F	26Q	31-Oct-2020	23-Oct-2021	No																																																
BBNS05899F	26Q	31-Jan-2021	28-Jan-2021	No																																																
BBNS05899F	26Q	31-May-2021	01-Jul-2021	No																																																
	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA																																																		
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Amount of interest under section 201(1A)/206C(7) is payable</th> <th>Amount paid out of column (2)</th> <th>date of payment.</th> <th>Remarks if any:</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:																																														
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:																																																
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :																																																			
	<table border="1"> <thead> <tr> <th>Item Name</th> <th>Unit</th> <th>opening stock</th> <th>purchases during the previous year</th> <th>sales during the previous year</th> <th>closing stock</th> <th>shortage / excess, if any</th> </tr> </thead> <tbody> <tr> <td colspan="7">NA</td> </tr> </tbody> </table>	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any	NA																																											
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any																																														
NA																																																				
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :																																																			
	A Raw Materials :																																																			



Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
NA										
B Finished products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				NA				
		Amount Received(in Rs)	Date of receipt		Remarks if any:					
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				NA				
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No				
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No				

Particulars	Previous Year			Preceding previous Year		
			%			%
Total turnover of the assessee		28476112			15489500	
Gross profit/turnover	0	28476112	0	0	15489500	0
Net profit/turnover	1949542	28476112	6.85	1082158	15489500	6.99
Stock-in-trade/turnover	0	28476112	0	0	15489500	0
Material consumed/finished goods produced	0	0	0	0	0	0

Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.							
Nil							

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:
42 a Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B						
NA						



43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March, 2022)				NA	
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST			Expenditure relating to entities not registered under GST	
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities		Total Payment to Registered entities

For ROMESH KUMAR & CO.
Chartered Accountants
(Firm Regn No.: 322390E)

Bh-ally
(BHARATENDRA TRIPATHY)
PARTNER
Membership No: 057213



Place :BHUBANESWAR
Date : 27/12/2021
UDIN : 22057213AAAAAO3462

**SAI RAJ HOMES
Annexure "A"**

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year
Electric Fittings	10%	1,653	0	0	1,653	0	0	0	0	0	165	1,488
Furniture and fitting	10%	2,05,982	0	0	2,05,982	0	0	0	0	0	20,598	1,85,384
Furniture and fitting	10%	7,604	0	0	7,604	0	0	0	0	0	760	6,844
Air Condition	15%	41,408	0	0	41,408	0	0	0	0	0	6,211	35,197
Plant and Machinery	15%	1,997	0	0	1,997	5,000	0	0	0	0	1,050	5,947
Plant and Machinery	15%	1,681	0	0	1,681	0	0	0	0	0	252	1,429
Plant and Machinery	15%	7,321	0	0	7,321	0	0	0	0	0	1,098	6,223
Plant and Machinery	15%	2,086	0	0	2,086	0	0	0	0	0	313	1,773
Plant and Machinery	15%	17,348	0	0	17,348	0	0	0	0	0	2,602	14,746
Plant and Machinery	15%	76,314	0	0	76,314	0	0	0	0	0	11,447	64,867
Electric Fittings	10%	6,824	0	0	6,824	0	0	0	0	0	682	6,142
Motor Cycle	15%	1,92,290	0	0	1,92,290	0	0	0	0	0	28,844	1,63,446
Plant and Machinery	15%	17,199	0	0	17,199	0	0	0	0	0	2,580	14,619
Total		5,79,707	0	0	5,79,707	5,000	0	0	0	0	76,602	5,08,105

Addition/Deduction in Fixed Assets During the Financial Year



Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	stabilizer	5,000	0	5,000	20/07/2020	20/07/2020
	Total	5,000	0	5,000		



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

BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT(₹)	ASSETS	AMOUNT(₹)
Partners Capital (As per Schedule A)	1,69,905.21	Fixed Assets (As per Schedule B)	5,08,105.38
Loan & Advances		Loan & Advances	
Unsecured Loan	1,30,09,469.00	Advance for Flat(Chintam-2)	19,05,000.00
Advance from Customer	6,40,000.00	Advance to Landlord(patrap)	22,25,002.00
		Advance for Land	12,00,000.00
		Bank Guarantee(Against FD)	9,34,036.00
		Advance for Land	11,20,000.00
		Staff Advance	23,000.00
Current Liabilities & Provisions		Current Assets	
Sundry Creditor	10,39,281.30	Out Put GST Receivable	2,42,260.00
Site Advance	982.00	IT Refund(AY-2021-22)	-
Audit Fee	1,00,000.00	IT Refund(AY-2020-21)	5,598.00
GST Payable	1,50,923.00	Security Deposit Rent	1,00,000.00
IT Payable	11,849.00	Closing WIP	50,12,957.06
Payable to NB	2,30,010.00	Cash at Bank	
TDS Payable	1,000.00	Bank of Baroda	-
		Bank of India	18,61,371.95
		Bank of India(RERA)	28,548.68
		Bank of India(online)	17,150.00
		BOI(RERA Chinta)	89,764.00
		SBI	67,196.07
		Cash In Hand	13,431.00
	<u>1,53,53,420.00</u>		<u>1,53,53,420.00</u>

As per our tax audit report of even date.

for ROMESH KUMAR AND CO.
CHARTERED ACCOUNTANTS

Bharatendra Tripathy
BHARATENDRA TRIPATHY
(PARTNER)
MRN:057213



for SAIRAJ HOMES
For SAI RAJ HOMES
Smurti Ranjan Das
Managing Partner
SMURTI RANJAN DAS
(PARTNER)

For SAI RAJ HOMES
Nalini Balav Sahoo
Partner
NALINI BALAV SAHOO
(PARTNER)

Place: Bhubaneswar
Date: 27.12.2021

SAI RAJ HOMES
PLOT NO-1752, BISWANATH NAGAR
LAXMISAGAR, BHUBANESWAR-751014
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS	AMOUNT(₹)	PARTICULARS	AMOUNT(₹)
To Opening WIP	19,34,492.00	By Sales	1,68,05,112.40
To Purchase Material	71,09,630.39	By Sales(Non- GST)	1,16,71,000.00
To Purchase Material(chi)	16,39,014.06	By Closing WIP	50,12,957.06
To Direct Labour	27,17,255.00	By Interest on FD	58,525.00
To Direct Labour	4,57,600.00		
To GST Paid	13,81,188.54		
To Registration (Nandanvihar)	2,73,000.00		
To Salary & Wages	7,05,000.00		
To Expenses for Flat	1,28,25,000.00		
To Staff Welfare	4,600.00		
To Architech Fees	74,000.00		
To Staff bonus and incentives	75,500.00		
To Office Rent	1,80,000.00		
To Legal Expenses	31,760.00		
To RERA Exp	26,990.00		
To Travelling & Conveyance	52,500.00		
To Trannsporation Charges	45,366.00		
To Repair and Maintenance	22,516.00		
To Machinery Hire Charges	62,700.00		
To Electricity and Water Bill	55,137.00		
To Miscellaneous	39,976.00		
To Professional Tax	2,500.00		
To Printing and Stationery	5,664.00		
To GST Late Fees	150.00		
To Staff Fooding Expenses	1,23,718.00		
To Bank Charges	6,641.33		
To BMC & BDA fees	3,44,701.00		
To Advertisement	7,500.00		
To Computer expenses	8,050.00		
To Survey & Trade Lincense	25,500.00		
To Audit Fee	50,000.00		
To Land Measurement	2,000.00		
To Project work exp.	5,31,250.00		
To Depreciation	76,602.00		
To Commission Paid	1,00,000.00		
To Telephone	15,718.00		
To News paper & Periodical	1,422.00		
To To Vehicle Insurance	946.00		
To Puja & Donation	26,465.00		
To Website renewal charges	6,000.00		
To Interest Paid on Un-Secured Loan	5,50,000.00		
To Net Profit	19,49,542.14		
	<u>3,35,47,594.46</u>		<u>3,35,47,594.46</u>
To Interest on Capital	92,532.13	By Net Profit b/d	19,49,542.14
To Partners Remuneration	12,04,000.00		
To Provision for Taxation	2,03,739.00		
To Interest & Fine -2018-19	-		
To Transfer Partners Capital accounts	4,49,271.01		
	<u>19,49,542.14</u>		<u>19,49,542.14</u>

As per our tax audit report of even date.
for ROMESH KUMAR AND CO.
CHARTERED ACCOUNTANTS

H. aliy

BHARATENDRA TRIPATHY
(PARTNER)
MRN:057213
Place: Bhubaneswar
Date: 27.12.2021



For SAI RAJ HOMES
Smruti Ranjan Das Managing Partner
For SAI RAJ HOMES
Nalini Balav Sahoo Partner

SMRUTI RANJAN DAS (PARTNER)
NALINI BALAV SAHOO (PARTNER)

Partners Capital Account

Name of the Partner	(%)	Opening As on 01.04.2020	Additional	Interest [12%]	Remuneration	Profit	Drawings	Amount in ₹ Closing as on 31.03.2021
Smruti Ranjan Das	50%	26,071.13	3,09,000.00	40,208.54	6,02,000.00	2,24,636.00	11,10,000.00	91,915.67
Nalini Ballav Sahoo	50%	1,27,029.95	3,09,000.00	52,323.59	6,02,000.00	2,24,636.00	12,37,000.00	77,989.54
		1,53,101.08	6,18,000.00	92,532.13	12,04,000.00	4,49,272.00	23,47,000.00	1,69,905.21



Schedule B
Amount in ₹

FIXED ASSETS & DEPRECIATION THEREON

Particulars	Opening 01.04.2020		Addition		Deletion		Total	Depreciation (%)	Depreciation Amount	Closing 31.03.2021
	> 180 days	<180 days	> 180 days	<180 days	> 180 days	<180 days				
Water Purifier	1,653.00	-	-	-	-	-	1,653.00	10%	165.00	1,488.00
Furniture	2,05,982.00	-	-	-	-	-	2,05,982.00	10%	20,598.00	1,85,384.00
Almirah	7,604.00	-	-	-	-	-	7,604.00	10%	760.00	6,844.00
Air Conditioner	41,408.00	-	-	-	-	-	41,408.00	15%	6,211.00	35,197.00
Stabilizer	1,997.00	5,000.00	-	-	-	-	6,997.00	15%	1,050.00	5,947.00
Fan	1,681.00	-	-	-	-	-	1,681.00	15%	252.00	1,429.00
Inverter	7,321.00	-	-	-	-	-	7,321.00	15%	1,098.00	6,223.00
Printer	2,086.00	-	-	-	-	-	2,086.00	15%	313.00	1,773.00
Equipment(cash cc	17,348.00	-	-	-	-	-	17,348.00	15%	2,602.00	14,746.00
CCTV Camera	76,314.00	-	-	-	-	-	76,314.00	15%	11,447.00	64,867.00
Royal Enfield	1,92,290.00	-	-	-	-	-	1,92,290.00	15%	28,844.00	1,63,446.00
Television	17,199.38	-	-	-	-	-	17,199.38	15%	2,580.00	14,619.38
Refrigerator	6,824.00	-	-	-	-	-	6,824.00	10%	682.00	6,142.00
	5,79,707.38	5,000.00	-	-	-	-	5,84,707.38		76,602.00	5,08,105.38

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



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

CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2020-21

PARTICULAR	AMOUNT(Rs.)	AMOUNT(Rs.)
A Cash Flow from Operating Activities		
Cash Receipts from Customer	3,04,12,362.40	
Cash paid to suppliers and Employees	2,32,09,815.40	
Cash generated from operation	72,02,547.00	
Income tax paid (TDS)	1,91,890.00	
Cash flow before extraordinary item	70,10,657.00	
Net Cash From Operating System	A	70,10,657.00
B Cash Flow From Investing Activities		
Purchase of fixed assets	(5,000.00)	
Interest received		
Non Current Investment		
Net Cash From Investing Activities	B	(5,000.00)
C Cash Flow From Financing Activities		
Proceeds from issuance of share capital		
Proceed from long term borrowing	(70,50,628.00)	
Proceed from short term borrowing		
Repayment of Short term borrowing	-	
Repayment of long term borrowing	-	
Interest Paid	-	
Net Cash Used In Financing Activities	C	(70,50,628.00)
Net Increase in Cash and Cash Equivalants (A+B+C)		(44,971.00)
Cash and Cash Equivalants at Beginning of Period		21,22,432.00
Cash and Cash Equivalants at end of Period		20,77,461.00

for ROMESH KUMAR AND CO.
 CHARTERED ACCOUNTANTS

BHARATENDRA TRIPATHY
 (PARTNER)
 MRN:057213



for SAIRAJ HOMES
 For SAIRAJ HOMES

Smruti Ranjan Das
 SMURTI RANJAN DAS
 (PARTNER)

For SAIRAJ HOMES

Nalini Balav Sahi
 NALINI BALAV SAHI
 (PARTNER)

Place: Bhubaneswar
 Date: 27.12.2021