

TAX AUDIT REPORT

FOR THE YEAR

2021-22

OF

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

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

-: AUDITORS: -

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

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

577479600300922

Date of e-Filing

30-Sep-2022

Name	:	SIDHIVINAYAK INFRASTRUCTURE AND DEVELOPERS PRIVATE LIMITED
PAN/TAN	:	AAQCS1148A
Address	:	PLOT NO.RP-104, LANE-3, PANDAV NAGAR, TANKAPANI ROAD, Badagada, KHORDA, Badagarh Brit Colony S.O, Odisha, 751018
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	061835

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

FORM 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

We report that the statutory audit of

Name

SIDHIVINAYAK INFRASTRUCTURE AND DEVELOPERS PRIVATE LIMITED

Address

PLOT NO.RP-104, LANE-3, PANDAV NAGAR
TANKAPANI ROAD,
Badagarh Brit Colony S.O, Badagada,
KHORDA, 24- Odisha, 91-India,
Pincode - 751018

PAN

AAQCS1148A

Aadhaar Number of the assessee, if available

was conducted by us 44AB OF INCOME TAX ACT in pursuance of the provisions of the Income-tax Act, 1961,

and We annex hereto a copy of our audit report dated 23-Sep-2022 along with a copy each of

a. the audited profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022

b. the audited balance sheet as at 31-Mar-2022; 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 are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
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1	Others	Not providing information under clause 44 of form 3CD. The assessee is not eligible to claim input tax credit under GST. Therefore, the standard accounting software used by the assessee is not configured to generate report as required under the clause 44. In view of the above we are unable to verify and report the desired information in the clause 44 of the form 3CD.
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Accountant Details

Name

SUMAN KALYAN

Membership Number

061835

FRN (Firm Registration Number)

322677E

Address

PLOT NO.209P,
KEDAR GOURI VIHAR, BEHIND MESCO TOWER, R
AVI TALKIE
, B J B Nagar S.O. Bhubaneswar, KHORDA,
24- Odisha, 91-India. Pincode - 751014



(Handwritten Signature)

UDIN:-22061835AZGTBP1964

Date of signing Tax Audit Report

23-Sep-2022

Place

BHUBANESWAR

Date

30-Sep-2022

FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee

SIDDHIVINAYAK INFRASTRUCTURE AND DEVELOPEERS PRIVATE LIMITED

2. Address of the Assessee

PLOT NO.RP-104, LANE-3, PANDAV NAGAR,
TANKAPANI ROAD, Badagarh Brit Colony S.O.
Badagada, KHORDA, 24- Odisha, 91-India
Pincode - 751018

3. Permanent Account Number (PAN)

AAQCS1148A

Aadhaar Number of the assessee, if available

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 /Identification Number
1	Goods and Services Tax 24- Odisha	21AAQCS1148A1ZT

5. Status

Company

6. Previous year

01-Apr-2021 to 31-Mar-2022

7. Assessment year

2022-23

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 / 115BAC /115BAD ?

No

Section under which option exercised

PART - B

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?

Sl. No.	Name	Profit Sharing Ratio (%)
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(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity i.e.c	06010

(b) If there is any change in the nature of business or profession, the particulars of such change

No

Sl. No.	Business	Sector	Sub Sector	Code
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1

11(a) Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No. Books prescribed

1

CASH BOOK, BANK BOOK, PURCHASE BOOK, SALES BOOKING, JOURNAL REGISTER

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, PURCHASE BOOK, SALES BOOKING, JOURNAL REGISTER	PLOT NO. RP-104, I ANE-3, PA NDAVNA GAR	TANKAPANI ROAD	BRUBANESWAR	751018	91-India	24- Odisha

12(a) List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No. Books examined

CASH BOOK, BANK BOOK, PURCHASE BOOK, SALES BOOKING, JOURNAL REGISTER

13 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

Sl. No. Section

No records added

Amount



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

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	Decrease in profit
No records added		

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

If answer to (c) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net effect
No records added			
	₹ 0	₹ 0	₹ 0

Disclosure as per ICDS:

ICDS	Disclosure
	No records added

Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

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	Decrease in profit
No records added		

Give the following particulars of the capital asset converted into stock-in-trade

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in trade
(a)	(b)	(c)	(d)

No records added

Accounts not credited to the profit and loss account, being, -

Items falling within the scope of section 28:



Sl. No.	Description of the Block of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year A+B-C-D
1	Plant and Machinery - 15%	15	₹ 80,251	₹ 0	₹ 0	₹ 80,251	₹ 16,700	₹ 16,700	₹ 0	₹ 0	₹ 14,541	₹ 82,458
2	Furniture & Fittings - 10%	10	₹ 6,213	₹ 0	₹ 0	₹ 6,213	₹ 0	₹ 0	₹ 0	₹ 0	₹ 621	₹ 5,610
3	Plant and Machinery - 40%	40	₹ 11,479	₹ 0	₹ 0	₹ 11,479	₹ 0	₹ 0	₹ 0	₹ 0	₹ 4,590	₹ 6,889

19. Amount admissible under section-

Sl. 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.
			No records added

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)]

Sl. No.	Description	Amount
		No records added

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

Sl. 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

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

Sl. No.	Particulars	Amount
		No records added

Personal expenditure

Sl. No.	Particulars	Amount
		No records added



Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(B) Amounts inadmissible under section 40(a);

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

Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0



as payment referred to in sub-clause (ia)

A Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

C as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

ix Fringe benefit tax under sub-clause (ic)

₹ 0

x Wealth tax under sub-clause (iia)

₹ 0

xi Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

xii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									



(iii) Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

(iv) Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(v) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(vi) 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. Please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
1			₹ 0			

B On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
1			₹ 0			

(e) Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g) Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
		No records added

(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;

Sl. No.	Particulars	Amount
		No records added

(i) Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0



22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

23 Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
						No records added

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
			No records added

25 Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
					No records added

26 In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

C was incurred in the previous year and was



* Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

No.	Section	Nature of liability	Amount
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* not paid on or before the aforesaid date.

No.	Section	Nature of liability	Amount
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State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profit and loss account ?

* 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.

Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0
Availed	₹ 0
Not Utilised	₹ 0
Closing Outstanding Balance	₹ 0

Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
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No records added

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)(vii) ?

Please furnish the details of the same

Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
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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) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

30 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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

30 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. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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No records added

30 a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:



money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?

Whether the excess money has been repatriated within the prescribed time ?

The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time

Expected date of repatriation of money

No records added

10. 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

11. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Assessment Year	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Amount	Assessment Year	Amount	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Amount

No records added

12. 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) ?

No

13. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

14. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. 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 depositor	Aadhaar Number of the lender or depositor, if available	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.

No records added

15. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-



Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established under the Companies Act, 1956 or a State or Provincial Act.

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

Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

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:-

No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

Particulars of each payment made 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 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

No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

Particulars of each payment made 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 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

No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added



Note: 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

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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(To be	Amount as assessed (give reference to relevant order)	Remarks
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No records added

b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? No

c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Please furnish the details of the same. ₹ 0

d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

Please furnish the details of the same. ₹ 0

e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

Please furnish the details of the same. ₹ 0

13) Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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.	
1	S01BA		₹ 7,30,491

14(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	BBNS0466SD	142C	Payments to contractors	₹ 35,91,800	₹ 58,201	₹ 58,201	₹ 58,201	₹ 0	₹ 58,201	₹ 0
2	BBNS0466SD	192	Salary	₹ 18,50,000	₹ 0	₹ 14,600	₹ 14,600	₹ 0	₹ 14,600	₹ 0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:



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

Please furnish list of details/transactions which are not reported.

BBNS04665D	26Q	31-Jul-2021	30-Jul-2021	Yes
BBNS04665D	26Q	31-Oct-2021	20-Oct-2021	Yes
BBNS04665D	26Q	31-Jan-2022	26-Jan-2022	Yes
BBNS04665D	24Q	31-Jan-2022	26-Jan-2022	Yes
BBNS04665D	26Q	31-May-2022	25-May-2022	Yes
BBNS04665D	24Q	31-May-2022	25-May-2022	Yes

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0		₹ 0

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

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added						

In case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added									

Finished products :

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							



Year-1940	1941	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortages/excesses, if any

No records added

Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (a) of clause (32) of section 2 ?

No

Please furnish the following details:

No.	Amount received	Date of receipt
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No records added

Whether any cost audit was carried out ?

Not applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

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 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

Particulars	Previous Year	%	Preceding previous Year	%
Total turnover of the assessee	14811000		9	
Gross profit Turnover	1900000	12.14	9	11
Net profit Turnover	1451000	9.79	9	9



(d)	Stock-in-Trade / Turnover	0	14516910	0.00	0	0
(e)	Material consumed / Finished goods produced				0	

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

Sl. 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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No records added

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

43. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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44. 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

45. Please furnish the following details:

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

46. Please enter expected date of furnishing the report

47. Break-up of total expenditure of entities registered or not registered under the GST: (This clause is kept in abeyance till 31st March, 2022)



Sl. No. Total amount of Expenditure incurred during the year

Expenditure in respect of entities registered under GST

Expenditure relating to entities not registered under GST

Relating to goods or services exempt from GST

Relating to entities falling under composition scheme

Relating to other registered entities

Total payment to registered entities

No records added

Accountant Details



[Signature]

SUMAN KALYAN

061835

322677E

PLOT NO.209P,
KEDAR GOURI VIHAR, BEHIND MESCO TOWER, R
AVI TALKIE
B J B Nagar S.O, Bhubaneswar, KHORDA, 24- Odisha,
91-India, Pincode - 751014

BHUBANESWAR

30-Sep-2022

Accountant Details

Name

Membership Number

FRN (Firm Registration Number)

Address

Place

Date

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	15-Sep-2021	15-Sep-2021	₹ 16,700	₹ 0	₹ 0	₹ 0	₹ 16,700

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furniture & Fittings @ 10%								

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%								

No records added

Deductions Details (From Point No.18)

