

B B A & Co. Chartered Accountants

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(Merged entity of M/s BAJORIA & CO. and M/s G. C. BANKA & CO)

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as at 31st March, 2020 and the Profit and Loss Account for the year period beginning from 01/04/2019 to 31/03/2020, attached herewith of **M/S M. M. ENGINEERS AND CONSULTANTS**, 2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Cuttack 753012 (P.A.N NO. AAHFM0973H)
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at 2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Pin 753012, Cuttack..
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
 - (i) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India and laws as applicable. Despite the global pandemic COVID-19 situation which has affected the assessee, industry and business in general, by lockdown and/or restricted activities, the assessee does not foresee a very serious threat to its going concern concept. The assessee was able to perform in a limited manner, year end physical verification of assets including inventories, and in some cases subsequent to year end.
 - (ii) Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements. However, in view of the present global pandemic COVID-19 situation and guidelines issued by the Ministry of Home Affairs, Government of India, State Government, Municipal authorities and local bodies, as applicable from time to time, the audit including verification of assets have been conducted by performance of alternate procedures, whilst ensuring compliance to the guidelines, issued by various authorities as applicable, so as to generate reasonable assurance on the audit procedures and financial statements, which are appropriate in the circumstances, and we believe that the same is adequate and appropriate to provide a basis for our audit opinion on the financial statements.
- (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:-

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(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2020; and

(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in form 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	Observation / Qualification Type	Observations / Qualifications
1	Others	The assessee is responsible for the preparation of the statement of accounts including particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 to give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars, etc that are to be included in the Statement. We have conducted examination of the statements in accordance with the generally acceptable Accounting and Auditing Standards and Guidance Notes as applicable and issued from time to time by the Institute of Chartered Accountants of India. We believe that the audit evidence produced to us is sufficient and appropriate to provide a basis for our audit opinion.
2	Records produced for verification of payments through account payee cheque were not sufficient	We are unable to comment in respect of transactions covered under Section 40A(3) and Section 269SS / Section 269T / Section 269ST of the Income Tax Act, 1961 as required under Clause 21(d) and Clause 31 of Form 3CD as regards payment/receipt by Account Payee Cheque since it is practically not possible to verify cheques which are not in possession of the assessee.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSME Development Act, 2006 to various suppliers / parties is not available with the assessee, hence information as required under Clause 22 of Chapter V of MSME Act, 2006 has not been given.
4	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the Assessee.
5	Others	The accounts of the assessee may be subject to reconciliation with figures reported by various stakeholders on Goods and Service Tax (GST) portal, and are subject to GST laws, and appropriate steps, if and where applicable, may be required to be taken by the assessee in accordance with the provisions of GST laws and the consequential impact, if any, on the accounts of the assessee has not been ascertained.

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6	Others	The assessee has expressed his inability to provide quantitative details of stocks as required under Clause 35 of Form 3CD due to various items dealt in. The assessee has maintained an inventory list as at the end of the financial year.
7	Others	The assessee is engaged in real estate development and construction of residential and commercial complexes and sales thereof. The assessee has received advances and sale proceeds from customers in the course of its business through banking channels only and provisions of Section 269SS of The Income Tax Act, 1961 are not attracted. Since the number of transactions required to be reported under Clause 31(b) for disclosure purposes are high, it is not practically possible to furnish such details and hence the same are not furnished.

PLACE :CUTTACK
DATE :15.01.2021

FOR BBA & CO.,
CHARTERED ACCOUNTANTS
Firm Regn No. 313104E



Monika Bajoria

(MONIKA BAJORIA)
[B. Com(Hons.),FCA,DISA(ICAI)]
PARTNER
M. NO. 300-062997
Ganesh Ghat, Cuttack – 753002

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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	M/S M M ENGINEERS AND CONSULTANTS				
2	Address	2nd FLOOR, SUMITRA PLAZA, BEHIND GOVT. BUS STAND, BADAMABADI, CUTTACK, ODISHA, 753012				
3	Permanent Account Number (PAN)	AAHFM0973H				
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	21AAHFM0973H1ZH			
5	Status	Firm				
6	Previous year from	01/04/2019 to 31/03/2020				
7	Assessment Year	2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					No
	Section under which option exercised					
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name					Profit Sharing Ratio (%)
	BISHNU PRIYA MOHARANA					90
	UPENDRANATH SUTAR					10
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector	CONSTRUCTION			Sub Sector	Code
					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
	Business	Sector	SubSector			Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Cash Book (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ODISHA	753012
	Journal (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ODISHA	753012
	Sales Register (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ODISHA	753012
	Ledger (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ODISHA	753012

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Vouchers	2nd FLOOR, SUMIT RA PLAZA	BEHIND GOVT. BUS STAND, BADAMAB ADI	CUTTACK	ODISHA	753012
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11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above
	Books Examined
	Cash Book
	Journal
	Sales Register
	Ledger
	Vouchers

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).	No
	Section	Amount
	Nil	

13 a	Method of accounting employed in the previous year	Mercantile system
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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
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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
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13 e	If answer to (d) above is in the affirmative, give details of such adjustments.			
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13 f	Disclosure as per ICDS.
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ICDS	Disclosure
ICDS I - Accounting Policies	The assessee has prepared its accounts under historical cost convention as a going concern, following consistency and accrual basis of accounting and the assessee complies with the ICDS to the extent applicable unless otherwise stated.
ICDS II - Valuation of Inventories	Inventories are valued on basis of net Cost or net realisable value whichever is lower and there is no change in the method of valuation adopted over the preceding year and is in accordance with the ICDS.
ICDS III - Construction Contracts	Contract revenues and costs associated with construction have been recognised as revenue and expenses, as the case may be, with reference to the stage of completion of the contract as at the reporting date. The stage of completion of a contract has been determined by technical assessment by the assessee with reference to completion of a physical proportion of the contract work. Costs relating to the contract which are in early stages are recognised as work in progress and included in inventory. The above is in accordance with generally accepted accounting policies, principles, standards and also ICDS.
ICDS IV - Revenue Recognition	Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer or when it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured, and is in accordance with the ICDS unless otherwise stated.
ICDS V - Tangible Fixed Assets	All Tangible fixed assets are stated at cost of acquisition less accumulated depreciation, unless otherwise stated, and is in accordance with the ICDS unless otherwise stated..
ICDS VII - Governments Grants	Not Applicable
ICDS IX - Borrowing Costs	Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing Cost that is directly attributable to the acquisition/construction of the qualifying asset is capitalized until the time all the substantial activities necessary to prepare such assets for the intended use are complete. All other borrowing costs are expensed in the period they occur and the same is in accordance with the ICDS unless otherwise stated.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision is recognized when the assessee has a present obligation as a result of past event; it is probable that an outflow of resources may or may not be required to settle the obligation, in respect of which a reliable estimate can be made. These are made only when any such probable future outcome so warrants and are reviewed at each balance sheet date and adjusted to

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reflect the current best estimates. Contingent assets are not recognised in the accounts. This is in accordance with the ICDS unless otherwise stated.

14 a	Method of valuation of closing stock employed in the previous year.	At cost including incidental expenses, if any, or net realisable 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		
(a)	Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition
			(d) Amount at which the asset is converted into stock-in trade
	Nil		

16	Amounts not credited to the profit and loss account, being:-	
16 a	The items falling within the scope of section 28	
	Description	Amount
	Nil	
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	
	Description	Amount
16 c	Escalation claims accepted during the previous year	
	Description	Amount
	Nil	
16 d	Any other item of income	
	Description	Amount
	Nil	
16 e	Capital receipt, if any	
	Description	Amount
	Nil	

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:							
	Details of property	Address Line 1	Address Line 2	City/Town	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, as the case may be, in the:-											
Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Open- ing WDV (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down Avalue	Additions					Deduct- ions(C)	Depreciat- ion Allowable (D)	Written Down Value at the end of the year (A+B- C-D)
					Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	42861		42861	6000	0	0	0	6000	0	4886	43975
Plant & Machinery @ 15%	15%	803528		803528	67602	0	0	0	67602	0	126171	744959
Plant & Machinery @ 40%	40%	79126		79126	82600	0	0	0	82600	0	51970	109756

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19	Amounts admissible under sections :		
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil	

20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
	Description	Amount

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20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		Provident Fund	6952	15/06/2019	6952	11/05/2019
		Provident Fund	6083	15/06/2019	6083	05/06/2019
		Provident Fund	6083	15/07/2019	6083	17/08/2019
		Provident Fund	6083	16/08/2019	6083	17/08/2019
		Provident Fund	6083	16/09/2019	6083	09/09/2019
		Provident Fund	6083	15/10/2019	6083	10/10/2019
		Provident Fund	6083	15/11/2019	6083	11/11/2019
		Provident Fund	6083	16/12/2019	6083	09/12/2019
		Provident Fund	6083	15/01/2020	6083	07/01/2020
		Provident Fund	6083	15/02/2020	6083	13/02/2020
		Provident Fund	6083	15/05/2020	6083	12/03/2020
		Provident Fund	6083	15/05/2020	6083	15/04/2020
		Any Fund set up under the provisions of ESI Act,1948	1016	15/06/2019	1016	11/05/2019
		Any Fund set up under the provisions of ESI Act,1948	889	15/06/2019	889	14/06/2019
		Any Fund set up under the provisions of ESI Act,1948	889	15/07/2019	889	21/08/2019
		Any Fund set up under the provisions of ESI Act,1948	385	16/08/2019	385	11/09/2019
		Any Fund set up under the provisions of ESI Act,1948	385	16/09/2019	385	11/09/2019
		Any Fund set up under the provisions of ESI Act,1948	385	15/10/2019	385	23/10/2019
		Any Fund set up under the provisions of ESI Act,1948	385	15/11/2019	385	24/12/2019
		Any Fund set up under the provisions of ESI Act,1948	385	16/12/2019	385	07/01/2020
		Any Fund set up under the provisions of ESI Act,1948	385	15/01/2020	385	07/01/2020
		Any Fund set up under the provisions of ESI Act,1948	385	15/02/2020	385	20/02/2020
		Any Fund set up under the provisions of ESI Act,1948	385	15/05/2020	385	10/04/2019
		Any Fund set up under the provisions of ESI Act,1948	385	15/05/2020	385	15/04/2019

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

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

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

(A) Details of payment on which tax is not deducted:									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

(A) Details of payment on which tax is not deducted:									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	

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(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

(vi) royalty, license fee, service fee etc. under sub-clause (iib).

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
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(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

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

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
Interest	40b	999959	999959	0	INTEREST ON CAPITAL
Salary	40b	1500000	1500000	0	SALARY

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: **Yes**

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) **Yes**

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(e) Provision for payment of gratuity not allowable under section 40A(7)

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

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.
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(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

Nature Of Liability	Amount in Rs.
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(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).

Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made(Amount) transaction
Mrs. Bishnu Priya Moharana		Partner	Interest on capital 432746

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	Mrs. Bishnu Priya Moharana		Partner	Salary	900000	
	Mr Upendranath Sutar		Partner	Interst on capital	567213	
	Mr Upendranath Sutar		Partner	Salary	600000	
	Mr Pritiranjana Maharana		Spouse of Partner	Fees for professional services	200000	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
	Section	Description	Amount			
	Nil					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any	
	Nil					
26	(i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-				
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-				
26	(i)A(a)	Paid during the previous year				
	Section	Nature of liability		Amount		
	Nil					
26	(i)A(b)	Not paid during the previous year				
	Section	Nature of liability		Amount		
	Nil					
26	(i)B	was incurred in the previous year and was				
26	(i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
	Section	Nature of liability		Amount		
	provident,superannuation,gratuity,other fund		Provident Fund	12918		
	provident,superannuation,gratuity,other fund		Employee State Insurance Corporation	4066		
	Tax,Duty,Cess,Fee etc		GST	20760		
26	(i)B(b)	not paid on or before the aforesaid date				
	Section	Nature of liability		Amount		
	Nil					
	(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Yes	GST			
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts				Yes
	CENVAT/ITC	Amount		Treatment in Profit and Loss/Accounts		
	Opening Balance					
	Credit Availed	511244				
	Credit Utilized	0				
	Closing/Outstanding Balance	511244				
		0				
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-				
	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)		
	Nil					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)					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 Fair Market consideration value of the shares paid
	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					
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of Fair Market 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? (b) If yes, please furnish the following details:					No

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	SI No.	Nature of Income							Amount			
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details: No											
	SI No.	Nature of Income							Amount			
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) No											
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. No											
	(b) If yes, please furnish the following details											
	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. No											
	(b) If yes, please furnish the following details											
	SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
	Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)											
	(b) If yes, please furnish the following details											
	SI No.	Nature of the impermissible avoidance arrangement					Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil											
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	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.			
	Nil											

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31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		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
		Nil						

31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt		
		Nil						

31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
		Nil						

31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment		
		Nil						

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS 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	Amount of the repayment	Maximum amount outstanding in the account at any time during	Whether the repayment was made by cheque or bank	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or

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			assessee) of the payee	the previous year	draft or use of electronic clearing system through a bank account.	an account payee bank draft.
Nil						

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

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

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

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks
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**

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		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	BBNM01249D	194H	Commission or brokerage	384000	384000	384000	19200	0	0	0
	2	BBNM01249D	194-I	Rent	300000	300000	300000	30000	0	0	0
	3	BBNM01249D	194J	Fees for professional or technical services	680000	680000	680000	68000	0	0	0
	4	BBNM01249D	195	Other sums	15000000	15000000	15000000	3432000	0	0	0
	5	BBNM01249D	194-IA	Payment on transfer of certain immovable property other than agricultural land	20000000	20000000	20000000	200000	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:									Yes
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.				
	1	BBNM01249D	26Q	31/07/2019	27/07/2019	Yes					
	2	BBNM01249D	26Q	31/10/2019	04/11/2019	Yes					
	3	BBNM01249D	26Q	31/01/2020	03/02/2020	Yes					
	4	BBNM01249D	26Q	31/07/2020	13/05/2020	Yes					
	5	BBNM01249D	27Q	31/07/2020	18/06/2020	Yes					
	6	BBNM01249D	26QB	29/03/2020	04/02/2020	Yes					
	7	BBNM01249D	26QB	29/03/2020	04/02/2020	Yes					
	8	BBNM01249D	26QB	29/03/2020	04/02/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									No

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S.No		Tax deduction and collection Account Number (TAN)		Amount of interest under section 201(1A)/206C(7) is payable		Amount		Dates of payment				
Nil												
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening 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	*Percent- age 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 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) Total tax paid thereon	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. If yes, please furnish the following details:-											
	Sl No.	Amount received (in Rs.)					Date of receipt					
Nil												
37	Whether any cost audit was carried out											
											No	
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											
											No	
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											
											No	
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:											
Sl No	Particulars	Previous Year					Preceding previous Year					
a	Total turnover of the assessee	70457191					77020207					

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b	Gross profit / Turnover	12038869	70457191	17.09%	14168871	77020207	18.4%
c	Net profit / Turnover	34439757	70457191	48.88%	3334209	77020207	4.33%
d	Stock-in-Trade Turnover	7291400	70457191	10.35%	18777000	77020207	24.38%
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

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

SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil						

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286

SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil				

A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)

SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		
Nil						

Place **CUTTACK**
Date **15/01/2021**

Name **Monika Bajoria**
Membership Number **062997**
FRN (Firm Registration Number) **0313104E**
Address **GANESH GHAT, Cuttack, Cuttack, ODIS HA, 753002.**

Form Filing Details	
Revision/Original	Original

Upendra Nath Sutar

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	16/04/2019	16/04/2019	6000	0	0	0	6000
Total of Furnitures & Fittings @ 10%								6000
Plant & Machinery @ 15%	1	21/06/2019	21/06/2019	7616	0	0	0	7616
	2	29/10/2019	29/10/2019	59986	0	0	0	59986
Total of Plant & Machinery @ 15%								67602
Plant & Machinery @ 40%	1	08/06/2019	08/06/2019	19000	0	0	0	19000
	2	11/01/2020	11/01/2020	63600	0	0	0	63600
Total of Plant & Machinery @ 40%								82600

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

This form has been digitally signed by **MONIKA BAJORIA** having PAN **AESPB3012K** from IP Address **103.75.43.252** on **2021-02-08 18:46:47.0**.
Dsc Sl No and issuer **17573757CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

— *rependra Nath Sutar*

BALANCE SHEET AS ON 31ST MARCH, 2020

YEAR ENDING 31.03.2020

ASSESSMENT YEAR : 2020-21

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT OF PARTNERS (As per Schedule - 'A')			FIXED ASSETS (As per Schedule 'B')		62156395.21
Mrs. Bishnu Priya Mohanr	29910151.00		ADVANCES, DEPOSITS AND INVESTMENTS (As per Schedule 'c')		31964618.03
Mr Upendranath Sutar	<u>8216935.38</u>	38127086.38	Closing Stock (As certified by the Partner)		
SECURED LOANS			Raw Material	457300.00	
IDBI Loan A/c 1844675100001595		7404432.00	Work-in-progress	1043800.00	
IDBI Loan A/c 1844675100001038		10819123.00	Finished Stock	<u>5790300.00</u>	7291400.00
Reliance Home Finance Ltd 0046602		1035707.27	Cash at Bank		
Reliance Home Finance Ltd 0046397		1270521.67	HDFC Bank(4503)	348320.91	
Reliance Home Finance Ltd 0046401		1270521.67	HDFC Bank(1559)	9055.70	
CURRENT LIABILITIES AND PROVISIONS			HDFC Bank(8817)	24823.00	
Advances From Customer:	2540000.00		IDBI Bank C/a	17358.24	
Security Advance	632128.00		SBI(8211)	1593653.66	
EPF Payable	12918.00		SBI(8269)	25609.12	
ESIC Payable	4066.00		Syndicate Bank	139815.12	
Salary Payable	48244.00		Union Bank	<u>485393.17</u>	2644028.92
GST Payable (30.4.20)	20760.00		Receivables		2196325.00
Audit Fees Payable	23000.00		Receivables from Customers on :		
Truptymayee Patra	52334.00		- Consultancy A/c		106957.00
Other Liabilities & Provisio	<u>43965535.00</u>	47298985.00	-Rent receivable		239699.00
			Construction Cust Dues inclu GST rec.		290033.88
			GST Cash Balance		1000.00
			GST ITC Credit Balance		0.00
			Cash in hand (As certified by the Partner)		335919.95

107226376.99

107226376.99

Notes on Accounts - Annexure 'A'.
PER OUR REPORT OF EVEN DATE ATTACHED.

PLACE : CUTTACK

DATE : 14.01.2021



For M/S BBA & CO.,
Chartered Accountants
FRN 313104E

Monika Bajoria
(MONIKA BAJORIA)
[B. Com.(Hons.), FCA, D(SA)(ICAI)]
Partner
M.No-300-062997

M/S M. M. ENGINEERS AND CONSULTANTS

Upendra Nath Sutar

(PARTNER)

M/S M. M. ENGINEERS AND CONSULTANTS

2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Cuttack 753012

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (ASST YEAR 2020-21)

P A R T I C U L A R S	A M O U N T	A M O U N T	BY	A M O U N T	A M O U N T
TO					
Opening stock			Gross works on execution		69199264.21
Raw Material	665800.00		of civil construction & Development (Net)		
Works-in-progress	7540800.00		(Details as per Statement annexed)		
Finished Stock	<u>10570400.00</u>	18777000.00	Gross House rent (Net)		1210977.00
Purchases		20238828.00	Gross Consulting Services (Net)		46950.00
BDA/CDA Deposits/ Fees w/off Projects		6439147.00	<u>Closing Stock</u>		
BMC/ CMC municipal Fees W/off - Projects		2350461.00	Raw Material	457300.00	
BDA/CDA/Municipal/Statutory Fees & exps		5316186.00	Work-in-progress	1043800.00	
Labour/coolie Charges		12588100.00	Finished Stock	<u>5790300.00</u>	7291400.00
Gross Profit C/D		<u>12038869.21</u>			<u>77748591.21</u>
		<u>77748591.21</u>	Gross Profit B/D		<u>12038869.21</u>
Advertisement		7960.00	Interest on Union Bank FD		356180.00
Audit Fee		94400.00	Interest on HDFC Bank FD		968894.00
Bank Charges		5464.27	Interest on SBI FD		1876934.00
Electricity Charges		960477.00	Book Profit-Sale of land	30095528.25	
Depreciation		183027.00	Less:Book surplus		
EPF - Employers Contribution		76925.00	Tfr to Capital A/c	<u>2215236.76</u>	
ESI Paid - Employers Contribution		22400.00	Long Term Capital Gain (IT Act)		27880291.49
General Expenses		17700.00	GST reimbur. on Construction booking		769750.00
GST Fy-2017-18		28080.00	GST on Renting rec.		217976.00
Interest charged		9061.00	GST on Consulting rec.		8451.00
Telephone/ Internet Expenses		236.00			
House Rent Paid to Vaishali Sethy		300000.00			
Legal & Professional Expenses		8740.00			
Interest on Loans		2366212.83			
Maintenance expenses		53100.00			
Office Expenses		8431.00			
Newspaper & Magazine		8740.00			
Printing & Stationery		24682.00			
Rates, Taxes & expenses		1140.00			
Repairs & maintenance (Net)		7300.00			
Salaries to staff & Honorariums		615400.00			
Watchman Expenses		42300.00			
Site Expenses		107360.00			
Travelling & Conveyance		216482.00	Electricity Charges Reimbursement		545994.00
Transport Expenses		164704.00			
Brokerage Expenses		419620.00			
Consultancy Fees		623260.00			
CREDAI Charges		20000.00			
GST ITC utilised (OB)	511244.00				
GST Challans Paid	<u>811528.00</u>				
Total GST Output - Gross		1322772.00			
GST Interest Paid		7450.00			
GST Late fees paid		200.00			
Interest on Partners's Capital					
Mrs. Bishnu Priya Mohanra	432746.00				
Mr Upendranath Sutar	<u>567213.00</u>	999959.00			
Remuneration to partners					
Mrs. Bishnu Priya Mohanra	900000.00				
Mr Upendranath Sutar	<u>600000.00</u>	1500000.00			
Net Profit t/f to Partners' Capital Accounts					
Mrs. Bishnu P. Mohanrana	30995781.00				
Mr Upendranath Sutar	<u>3443976.00</u>	<u>34439756.60</u>			
		<u>44663339.70</u>			<u>44663339.70</u>

Notes on Accounts - Annexure 'A'.

PER OUR REPORT OF EVEN DATE ATTACHED.

For M/S B B A & CO.,

Chartered Accountants

FRN 313104E

Monika Bajaria
(MONIKA BAJORIA)

[B.Com.(Hons.), FCA, DISA (ICAI)]

Partner

M.No-300-062997

M/S M. M. ENGINEERS AND CONSULTANTS

Upendra Nath Sutar

(PARTNER)

PLACE : CUTTACK

DATE : 14.01.2021



M/S M. M. ENGINEERS AND CONSULTANTS

2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Cuttack 753012

YEAR ENDING 31.03.2020

ASSESSMENT YEAR : 2020-21

SCHEDULE OF PARTNERS' CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

**SCHEDULE 'A'
TOTAL**

PARTICULARS	Mrs. Bishnu P. Moharana	Mr Upendranath Sutar	
PSR-(90:10)			
Opening Balance (1.04.2019)	3606220.02	4726778.15	8332998.17
Remuneration (salary)	900000.00	600000.00	1500000.00
Interest on capital	432746.00	567213.00	999959.00
Book Surplus on Sale of Land	1993713.08	221523.68	2215236.76
Net Profit (9:1)	30995781.00	3443976.00	34439757.00
	<u>37928460.10</u>	<u>9559490.83</u>	<u>47487950.93</u>
Less :			
TDS: HBD Fin serv	34155.00	3795.00	37950.00
TDS: UBI	32056.20	3561.80	35618.00
TDS:SBI	168939.90	18771.10	187711.00
TDS:HDFC Ltd	0.00	0.00	0.00
TDS:HDFC Bank Ltd	135196.47	15021.83	150218.30
TDS: M & M Fin serv	50947.20	5660.80	56608.00
TDS: Darshan International	20476.80	2275.20	22752.00
TDS Truptimayee Patra	47100.60	5233.40	52334.00
TDS Jyotirmayee Sarangi	291782.93	32420.32	324203.25
Advance Tax	5915808.00	657312.00	6573120.00
Income Tax Paid (AY 19-20)-Firm	490626.00	54514.00	545140.00
Other Drawings	560700.00	384600.00	945300.00
Income Tax Paid (AY 19-20)-Ind	270520.00	159390.00	429910.00
Total Drawings	<u>8018309.10</u>	<u>1342555.45</u>	<u>9360864.55</u>
Closing Balance (31.03.2019)	<u>29910151.00</u>	<u>8216935.38</u>	<u>38127086.38</u>

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2020

**SCHEDULE 'B'
WDV as on
31.03.2020**

PARTICULARS	WDV as on Additions/Deletions		Total	Depreciation		WDV as on 31.03.2020
	01.04.2019	During the year		Rate of %	Amount	
BLOCK 0 %						
Land	2325000.00	-2325000.00		0.00	0	0.00
Land	39857607.50	0.00	39857607.50	0	0.00	39857607.50
Land - Padmanavapur	0.00	21400100.00	21400100.00	0	0.00	21400100.00
	<u>42182607.50</u>	<u>19075100.00</u>	<u>61257707.50</u>		<u>0.00</u>	<u>61257707.50</u>
BLOCK 15 % - Plant & Machinery						
Inverter	5516.83	0.00	5516.83	15	828.00	4688.83
Generator	196873.88	0.00	196873.88	15	29531.00	167342.88
Transformer	548887.00	0.00	548887.00	15	82333.00	466554.00
Xerox Machine	35150.00	0.00	35150.00	15	5273.00	29877.00
CCTV	17098.00	59986.00	77084.00	15	7064.00	70020.00
Cooler		7616.00	7616.00	15	1142.00	6474.00
	<u>803525.71</u>	<u>67602.00</u>	<u>871127.71</u>		<u>126171.00</u>	<u>744956.71</u>
BLOCK 10 %						
Furniture	42861.00	6000.00	48861.00	10	4886.00	43975.00
	<u>42861.00</u>	<u>6000.00</u>	<u>48861.00</u>		<u>4886.00</u>	<u>43975.00</u>
BLOCK 40 %						
Computer	79126.00	82600.00	161726.00	40	51970.00	109756.00
	<u>79126.00</u>	<u>82600.00</u>	<u>161726.00</u>		<u>51970.00</u>	<u>109756.00</u>
	<u>43108120.21</u>	<u>19231302.00</u>	<u>62339422.21</u>		<u>183027.00</u>	<u>62156395.21</u>

PLACE : CUTTACK

DATE :14.01.2021

M/S M. M. ENGINEERS AND CONSULTANTS

Upendra Nath Sutar

(PARTNER)

M/S M. M. ENGINEERS AND CONSULTANTS

2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Cuttack 753012

YEAR ENDING 31.03.2020

ASSESSMENT YEAR : 2020-21

SCHEDULE OF ADVANCES, DEPOSITS AND INVESTMENTS

BDA / CDA Deposits (A)	816187.00
BDA / CDA Deposits (B)	718000.65
Security Deposit RT	84119.40
Investment Saheednagar Land (OB)	2501500.00
House Rent Advance Paid to Vaishakhi Setl	150000.00
Advances for Land Prabhat Nayak (OB)	900000.00
Adv to Mishra - MM Signature	84000.00
Adv to Debrot Mohanty (OB)	200000.00
Adv-Namita Sarkar A/c-Kathagada Sahi (OE)	1000000.00
Adv to Subrat Kumar Sarkar- Kesharpur	1000000.00
Advance to Arun Kumar Sethi	27000.00
Advance to Bishnu Charan Mohanty	10,00,000.00
KKT MM Project MM Kamala Tower	5030000.00
Advance to Dalmia Cement Future Today	105000.00
Advance to Elcon Elevator Pvt Ltd	2,00,000.00
Advance to Plastic & Cement	46942.00
Adv to LO - MM Signature (OB)	3592000.00

		SCHEDULE 'C'
	<i>Fixed Deposits</i>	
	Union Bank of india	115458.40
	HDFC Bank	6200114.90
	State Bank Of india	6453504.00
	HDFC LTD	1223402.80
	Syndicate Bank	517388.88
	Total (Bank & Other Deposits)	31964618.03

PLACE : CUTTACK

DATE :14.01.2021

M/S M. M. ENGINEERS AND CONSULTANTS*Upendra Nath Sutar***(PARTNER)**