

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. **We** have examined the balance sheet as at 31st March **2020** and the **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020** attached herewith, of **M/S. SRI JAGANNATH PROMOTORS & BUILDERS GIRI ROAD, BERHAMPUR, GANJAM, ODISHA, 760001 AARFS1223J.**

2. **We** certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **BERHAMPUR,** and **1** branches.

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

Income is recognised on the basis of Receipt basis. Expenditure incurred are shown on Cost incurred. Work in progress is arrived from the excess cost incurred for which amount is due from the Customer.

(b) Subject to above,-

(A) **We** have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.

(B) In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** knowledge and belief, were necessary for the examination of the books.

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

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

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

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In **Our** opinion and to the best of **Our** information and according to explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	TDS returns could not be verified with the books of account.	TDS deducted is not deposited on due dates in some case. TDS is deducted on payment basis instead of amount credited or paid whichever is earlier.
2	Records necessary to verify personal nature of expenses not maintained by the assessee.	On test Check, no such amount found.
3	Prior period expenses are not ascertainable from books of account.	On test Check, no such amount found.
4	Records produced for verification of payments through account payee cheque were not sufficient.	Necessary evidence regarding payment exceeding 10000/- made by other way than account payee cheque or draft is not with assessee.
5	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	Not ascertainable.
6	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.	As per management no such report.
7	Others.	Quantitative details of consumption of goods is not available to us.
8	Others.	Employee & Employers contribution has not been deposited in due date.
9	Others.	GST reconciliation for the year is under process and it will be reconciled in the GST Annual Return.
10	Others.	GST Payable as on 31/03/2019 is not shown under 43B as the assessee has Input Receivable.

Place **BHUBANESWAR**
Date **30/12/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

BIBEKANANDA PANDA
052974
316203E
**B PANDA AND COMPANY, BLOCK-B,
1ST FLOOR, BHAGABAN TOWER, CUTTACK ROAD, BHUBANESWAR, ODISHA, 751006**

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. SRI JAGANNATH PROMOTORS & BUILDERS			
2	Address		GIRI ROAD, BERHAMPUR, GANJAM, ODISHA, 760001			
3	Permanent Account Number (PAN)		AARFS1223J			
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	Other Indirect Tax/Duty GST	21AARFS1223J1ZB			
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 (%)
	MR. PRADIPTA KUMAR BISWAS ROY					30
	MR. KAILASH CHANDRA RATH					30
	SMT. UMARANI BISWASROY					20
	SMT. SABITA RATH					20
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector		Sub Sector		Code	
	REAL ESTATE AND RENTING SERVICES		Other real estate/renting services n.e.c		07005	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business		Sector		SubSector	
					Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	Books prescribed					
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, BANK BOOK, GENERAL LEDGER, PARTY'S LEDGER, JOURNAL ETC.	370/3184, SISU VIHA R, PATIA	BHUBANESWAR	KHURDA	ODISHA	751024
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH, BANK BOOK, GENERAL LEDGER, PARTY'S LEDGER, JOURNAL ETC.					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	Section					Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No									
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.												
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)									
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No									
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.												
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)									
	Total												
13 f	Disclosure as per ICDS.												
	ICDS	Disclosure											
	ICDS I - Accounting Policies	Income are accounted for on accrual basis as per generally accepted accounting principle in India.											
	ICDS II - Valuation of Inventories	Valuation of work in progress is made on the basis of excess cost incurred for which amount is due from customers as certified the management											
	ICDS III - Construction Contracts	Expenditure incurred are shown on cost incurred.											
	ICDS IV - Revenue Recognition	Income is recognised on Receipt basis.											
	ICDS V - Tangible Fixed Assets	As per Clause 18 of Tax audit report											
	ICDS VII - Governments Grants	Not applicable											
	ICDS IX - Borrowing Costs	Not applicable											
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Not applicable											
14 a	Method of valuation of closing stock employed in the previous year.			Work in progress are estimated on the basis of cost incurred for which amount is due from customers.									
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 value	Additions					Deduct-ions(C)	Depreciat-ion Allowable (D)	Written Down Value at the end of the year
						Purch-ase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (1+2+3+4)			

												(A+B-C-D)
Plant & Machinery @ 40%	40%	26513		26513	0	0	0	0	0	0	10605	15908
Furnitures & Fittings @ 10%	10%	312600		312600	0	0	0	0	0	0	31260	281340
Plant & Machinery @ 15%	15%	5503412		5503412	29028	0	0	0	29028	0	827689	4704751

* 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	2400	15/05/2019	2400	28/05/2019
Provident Fund	2400	15/06/2019	2400	20/12/2019
Provident Fund	2400	15/07/2019	2400	20/12/2019
Provident Fund	2400	15/08/2019	2400	23/12/2019
Provident Fund	2400	15/09/2019	2400	23/12/2019
Provident Fund	2400	15/10/2019	2400	23/12/2019
Provident Fund	2400	15/11/2019	2400	23/12/2019
Provident Fund	2400	15/12/2019	2400	23/12/2019
Provident Fund	2400	15/01/2020	2400	01/02/2020
Provident Fund	2400	15/02/2020	2400	04/03/2020

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

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

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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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.				
(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				
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				
Tax,Duty,Cess,Fee etc				TDS Payable		157014				
Tax,Duty,Cess,Fee etc				GST Payable		360926				
26 (i)(B)(b) not paid on or before the aforesaid date										
Section				Nature of liability		Amount				
provident,superannuation,gratuity,other fund				EPF Payable		24840				
(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.)										
No										
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										
CENVAT/ITC		Amount				Treatment in Profit and Loss/Accounts				
Opening Balance										
Credit Availed										
Credit Utilized										
Closing/Outstanding Balance										
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-										
Type		Particulars		Amount		Prior period to which itrelates(Year in yyyy-yyformat)				
Nil										
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)										
No										
Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil										
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same										
Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of consideration received		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
	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 income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
	(b) If yes, please furnish the following details											
	SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)		
	Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)											No
	(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	Whether the loan or deposit was squared up during the	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	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			

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

		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.									No	
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No	
		If yes, please furnish the details below										
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No	
		If yes, please furnish details of the same										
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									No	
		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	BBNS01525G	194C	Payments to contractors	214300353	214300353	214300353	3809619	0	0	0	
	2	BBNS01525G	194H	Commission or brokerage	2334438	2334438	2334438	192794	0	0	0	
	3	BBNS01525G	194J	Fees for professional or technical services	1794060	1794060	1794060	179406	0	0	0	
	4	BBNS01525G	194-I	Rent	412355	412355	412355	34647	0	0	0	
	5	BBNS01525G	192	Salary	715140	715140	715140	55000	0	0	0	
	6	BBNS01525G	194-IA	Payment on transfer of certain immovable property other than agricultural land	10000000	10000000	10000000	100000	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	BBNS01525G	24Q	31/07/2019	31/07/2019	Yes						
	2	BBNS01525G	24Q	31/07/2020	13/10/2020	Yes						
	3	BBNS01525G	26Q	31/07/2019	31/07/2019	Yes						
	4	BBNS01525G	26Q	31/10/2019	30/10/2019	Yes						

	5	BBNS01525G	26Q	31/01/2020	25/01/2020	Yes						
	6	BBNS01525G	26Q	31/07/2020	13/07/2020	Yes						
	7	BBNS01525G	26QB	20/12/2019	21/11/2019	Yes						
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish						No				
		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	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction 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:-									No	
		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	254738616			268160545		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	11554546	254738616	4.54%	22288546	268160545	8.31%
d	Stock-in-Trade / Turnover	152426645	254738616	59.84%	61472238	268160545	22.92%
e	Material consumed/ Finished goods produced			%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						
	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/ 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						
	Sl 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)						
	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	
	Nil						

Place **BHUBANESWAR**
Date **30/12/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

BIBEKANANDA PANDA
052974
316203E
**B PANDA AND COMPANY, BLOCK-B,
1ST FLOOR, BHAGABAN TOWER, CU
TTACK ROAD, BHUBANESWAR, ODIS
HA, 751006.**

Form Filing Details	
Revision/Original	Original

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	
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%	1	01/10/2019	01/10/2019	29028	0	0	0	29028
Total of Plant & Machinery @ 15%								29028

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

This form has been digitally signed by **BIBEKA NANDA PANDA** having PAN **ABMPP5819K** from IP Address **117.248.130.143** on **2021-01-13 16:37:04.0** .
Dsc Sl No and issuer **19474530CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**