SRI NIDEESHWARAM CONSTRUCTION
RANDHIR KUMAR
Proprietor
PAN : AIXPK1868R

Tax Audit Report
Audit Clause 44AB(e): Audit if Assesee claimed Income less than Deemed income u/s 44AD

Financial Year	:	2023-2024 ✓
Assessment Year	:	2024-2025
Date of Audit Report	:	26/08/2024

H.S.PARMAR & CO.,
TEJESVI KUMAR
Chartered Accountants

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H. S. Parmar & Co.,
CHARTERED ACCOUNTANTS

DEV BHAWAN,
MITHAPUR,
Patna–800001.

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 the rule 6G

1. We have examined the balance sheet as on **31 March 2024**, and the profit and loss account for the period beginning from **01 April 2023** to ending on **31 March 2024**, attached herewith, of **RANDHIR KUMAR, 0, VEENA SADAN, SRI NIDEESHWARAM CONSTRUCTION, ANAR GALI, BABU BAZAR, ARA (BHOJPUR), BIHAR-802301, PAN - AIXPK1868R**

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 0, VEENA SADAN, SRI NIDEESHWARAM CONSTRUCTION, ANAR GALI, BABU BAZAR, ARA (BHOJPUR), BIHAR-802301 and NIL branches.

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

   (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 and branches of the assesse so far as appears from our examination of the books.
   - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
     - (i) In the case of the balance sheet, of the state of the affairs of the assesse as at **31 March 2024** ;and
     - (ii) In the case of the profit and loss account of the Profit of the assesse for the year ended on that date.

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

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

S.No	Qualification	Comments
1	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for us to verify whether the payment relating to expenses exceedinng Rs.10000/-(As prescribed U/S 40A(3),have been made otherwise than through an Account payee cheque or draft as the necessary evidences not realdily available with the Assessee.
2	Others	Data not maintained by Aeeessee in format as required under clause 44, So we are unable to report on that point.
3	Others	We have obtain self declaration from the firm regarding MSME creditors that there is no overdue payment beyond 45 days.

Place : Patna
Date : 26/08/2024

For **H.S.PARMAR & CO.,**
(Chartered Accountants)
Reg No. :0000940C

H.S. PARMAR & CO. Reg. No -0000940C PATNA CHARTERED ACCOUNTANTS

Tejesvi Kumar

TEJESVI KUMAR
(Partner)
Membership No. : 470505
Firm PAN : AACFH2903F
UDIN : 24470505BKASTS1257

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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

PART-A

1	Name of the assesse	**RANDHIR KUMAR**
2	Address	**0, VEENA SADAN, SRI NIDEESHWARAM CONSTRUCTION, ANAR GALI, BABU BAZAR, ARA (BHOJPUR), BIHAR-802301**
3	Permanent Account Number (PAN)	**AIXPK1868R**
3a	Aadhaar No	**800881340520**
4	Whether the assesse is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	**Yes**

S.No.	Nature of Registration	State	Registration Number
1	**Sales Tax/VAT**	**BIHAR**	**10160874064**
2			**10AAJPN1022AIZS**

5	Status	**Individual**
6	Previous year from	**01 April 2023 to 31 March 2024**
7	Assessment Year	**2024-2025**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(e)**
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/[115BAD/115BAE]?	**YES**

PART-B

9a If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

S.No.	Name	Profit Sharing Ratio(%)

9b If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.

Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks

10a Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)

S.No.	Sector	Sub Sector	Code
1	**CONSTRUCTION**	**Building of complete constructions or parts civil contractors**	**06002**

10b If there is any change in the nature of business or profession, the particulars of such change.

S.No	Business	Sector	Sub Sector	Code

11a Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. **No**

Books Prescribed

11b 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.)

Books Maintained	Address Line 1	Address Line 2	City/Town/District	State	Pin Code
Cashbook, Ledger, Bankbook, Journal (all books are maintened by Computer).	**Anar gali, babu Bazar**		**Ara, Bhojpur**	**BIHAR**	**802301**

11c List of books of account and nature of relevant documents examined.

Books Examined

Cashbook, Ledger, Bankbook, Journal (all books are maintened by Computer).

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the **No**

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	amount and the relevant sections [44AD, 44ADA], 44AE, 44AF, 44B,44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.	

S.No	Section	Amount

13a	Method of accounting employed in the previous year.	**Mercantile system**
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**

13c If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

13d	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**

13e if answer to (d) above is in the Affirmative give details of such adjustments:

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)

13f Disclosure as per ICDS

S.No	ICDS	Disclosure

14a	Method of valuation of closing stock employed in the previous year.	**1-At Cost**
14b	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**

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

15 Give the following particulars of the capital assets converted into stock in trade:-

S.No	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in-trade

16 Amounts not credited to the profit and loss account, being:-

16a The items falling within the scope section 28

S.No	Description	Amount

16b The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

S.No	Description	Amount

16c Escalation claims accepted during the previous year

S.No	Description	Amount

16d Any other item of income

S.No	Description	Amount

16e Capital receipt, if any.

S.No	Description	Amount

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Consideration received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ?

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAC	Adjustment made to written down value of Intangible asset	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
						Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases			
Machinery and plant 15%	**15**	**18808**	**0**	**0**	**18808**	**0**	**0**	**0**	**0**	**0**	**0**	**2821.2**	**15986.80**
Machinery and plant 15%	**15**	**12750**	**0**	**0**	**12750**	**0**	**0**	**0**	**0**	**0**	**0**	**1912.5**	**10837.50**
Machinery and plant 15%	**15**	**8804**	**0**	**0**	**8804**	**0**	**0**	**0**	**0**	**0**	**0**	**1320.6**	**7483.40**

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Machinery and plant 40%	40	227	0	0	227	0	0	0	0	0	0	90.8	136.20
Machinery and plant 15%	15	783009	0	0	783009	0	0	0	0	0	783009	0	0.00
Machinery and plant 15%	15	46127	0	0	46127	0	0	0	0	0	0	6919.05	39207.95

*For Addition and Deduction Details refer Addition and Deduction Details 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 or Income-tax Rules,1962 or any other guidelines

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

S.No	Description	Amount

20b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date

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

Capital Expenditure

S.No	Particulars	Amount in Rs.

Personal Expenditure

S.No	Particulars	Amount in Rs.

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

S.No	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No	Particulars	Amount in Rs.

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

S.No	Particulars	Amount in Rs.

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

S.No	Particulars	Amount in Rs

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

S.No	Particulars	Amount in Rs.

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India

S.No	Particulars	Amount in Rs.

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

S.No	Particulars	Amount in Rs.

21b Amounts inadmissible under section 40(a):-

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

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted

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

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

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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.

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited

	(iii) Fringe benefit tax under sub-clause (ic)	0
	(iv) Wealth tax under sub-clause (iia)	0
	(v) Royalty, license fee, service fee etc. under sub-clause (iib)	0
	(vi) Salary payable outside India/to a non-resident without TDS etc. under sub clause (iii)	

S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

	(vii) Payment to PF/Other fund etc. under sub-clause (iv)	0
	(viii) Tax paid by employer for perquisites under sub-clause (v)	0

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks

21d 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: **No**

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

(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) **No**

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

21e	Provision for payment of gratuity not allowable under section 40A(7)	
21f	Any sum paid by the assesse as an employer not allowable under section 40A(9)	

21g Particulars of any liability of a contingent nature

S.No	Nature of Liability	Amount in Rs.

21h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.

S.No	Nature of Liability	Amount in Rs.

21i	Amounts inadmissible under the proviso to section 36(1)(iii).	
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	
22(b)	Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	

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

S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar

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

S.No	Section	Description	Amount

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

S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any

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

26(i)A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:

26(i)(A)(a) Paid during the previous year

S.No	Section	Nature of Liability	Amount

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	26(i)(A)(b)	No Paid during the previous year		
	S.No	Section	Nature of Liability	Amount
	26(i)B	was incurred in the previous year and was		
	26(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
	S.No	Section	Nature of Liability	Amount
	26(i)(B)(b)	Not paid on or before the aforesaid date		
	S.No	Section	Nature of Liability	Amount

	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	**No**	
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts.		**No**
	CENVAT	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	CENAVT Availed		
	CENVAT Utilized		
	Closing/Outstanding Balance		

27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-				
	S.No	Type	Particulars	Amount	Prior period to which it Relates

28	Whether during the previous year the assesse has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same						**No**
	S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares

29	Whether during the previous year the assesse 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.				**No**
	S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares

29A	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56		No
	S.No	Nature of Income	Amount

29B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		No
	S.No	Nature of Income	Amount

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]												No
	S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/ District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

30A	(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
	S.No	Under which	Amount (in Rs.) of	Whether the	If yes,	If no, the amount (in Rs.) of	Expected

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		clause of sub-section (1) of section 92CE primary adjustment is made?	primary adjustment	excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	whether the excess money has been repatriated within the prescribed time	imputed interest income on such excess money which has not been repatriated within the prescribed time	date of repatriation of money in DD/MM/YYYY format

30B	(a) Whether the assesse 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
	SNo	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 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried 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	Assessment Year	Amount

30c	Whether the assesse has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)		NIL
	Sno	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

31a	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 Deposit or	Address of the Lender or Deposit or	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
	1	**RANDHIR KUMAR HUF**	**BABU BAZAR, ARA**		**0**	**350000**	**No**	**850000**	**RTGS**	

31b	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 Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

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31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST							
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST					
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Amount of receipt (in Rs.)

31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST						
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST				
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Amount of receipt (in Rs.)

	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
31c	Particulars of each repayment of loan or deposit 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	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
	1	RAJESH KUMAR	RAMNA MADAN, ARA		0	450000	450000	RTGS	

31d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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31e	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					

32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

32b	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
32c	Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
	If Yes, Please furnish the details of the same	
32d	Whether the assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same	No
	If Yes, Please furnish the details of the same	
32e	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.	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

34a	Whether the assesse is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No

S.No	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)

34b	Whether the assesse is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details	No

S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.

34c	Whether the assesse is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	No

S.No	TAN	Amount of interest under section 201(1A) / 206C(7) is payable	Amount	Dates of Payment

35a	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

35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products										
	35bA	Raw Materials:									
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous	Consumption during the	Sales during the previous	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any

H.S. PARMAR & CO. Reg. No. -000940C PATNA CHARTERED ACCOUNTANTS

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				year	previous year	year				
35bB	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		
35bC	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		

36A	(a) Whether the assesse has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No

S.No	Amount Received	Date of Receipt

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.	**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:

No	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assesse	**8732602**			**21432500**		
b	Gross Profit/Turnover	**0**	**8732602**	**0**	**0**	**21432500**	**0**
c	Net Profit/Turnover	**560091**	**8732602**	**6.41**	**673198**	**21432500**	**3.14**
d	Stock In Trade/Turnover	**7074200**	**8732602**	**81.01**	**13846000**	**21432500**	**64.6**
e	Material Consumed/Finished Goods Produced	**0**	**0**	**0**	**0**	**0**	**0**

(The details required to be furnished for principal items of goods traded of 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 along with details of relevant proceedings

S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received	Date of demand raised/refund received	Amount	Remark

42	(a) Whether the assesse is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B	No

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

43	(a) Whether the assesse or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

S.No	Whether report has been furnished by the assesse 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

H.S. PARMAR & CO. CHARTERED ACCOUNTANTS PATNA

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44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)					No
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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date : 26/08/2024
Place : Patna

For H.S.PARMAR & CO.,
(Chartered Accountants)
Reg No. :0000940C

H.S. PARMAR & CO. Reg. No -0000940C PATNA CHARTERED ACCOUNTANTS

Tejesvi Kumar

TEJESVI KUMAR
(Partner)
Membership No : 470505
Firm PAN :AACFH2903F
UDIN :
24470505BKASTS1257

Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy/ Grant	

Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount
1	**MOTER VEHICLE**	**16/03/2024**	**783009.00**
	Total of Machinery and plant 15%		**783009**
	Total of Deduction		**783009**

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SRI NIDEESHWARAM CONSTRUCTION

PROP: RANDHIR KUMAR

Veena Sadan, Anar Gali, Babu Bazar, Ara (Bhojpur)

BALANCE SHEET AS ON 31st MARCH, 2024

Liabilities	Amount		Assets	Amount	
Prop. Capital A/C			**Fixed Assets**		
As per last A/C	6076439.45		Non Depreciable	11906486.00	
Add: Net profit	560091.45		Depreciable Fixed Assets	73651.00	11980137.00
Comm. From Manjeet kr	100000.00				
Land purchase	1006790.00				
Subsidy From IOCL	237.78		**Investment**		
Gift From Mother	1500000.00		HDFC Mutual Fund		20000.00
Interest from Bank	13936.00		**Current Assets**		
From LIC	55652.00		Project(W.I.P.)		7074200.00
Profit on Sale of Innova	1991.00		Advance :		
Rent From Suraj Palace-Ara	276000.00		Land Purchase	1610000.00	
Rent From Ara-Shop	36000.00		Flat Revtal Reality Pvt. Ltd.	499000.00	
Rent From RPS-Patna	204000.00		Adv. Given for Land Aaron Infra	500000.00	
	9831137.68		Rani Kumari for land purchase	1000000.00	
Less : Drawings	180320.00		Santosh Kumar Gupta	150000.00	
Bajaj Allianz Life Insu	6636.00		Tara Prasad & Veena Prasad	100000.00	3859000.00
Intt. On Housing Loan	126110.00				
Intt.on LIC loan	40069.00		Security-LPG	1000.00	
PNB Met Life	51125.00		Security-Telephone	2000.00	3000.00
Star Health Insurance	24125.00	9402752.68	Pre Construction Period Interest		62979.00
Loan Liability			**Cash & Bank Balance:**		
Punjab National Bank			Bank Balance		
CC A/c-159309300000017		2227200.39	Axis Bank, SB A/C No.915010062602732	1562.48	
			Syndicate Bank		
Secured Loans:			SB A/C No.75602200035165	12550.52	
Axis Bank A/C			Central Bank, Ara		
No.PHRO14202536043	765844.00		SB A/C No.3319348898	93590.48	
Loan from LIC	1841000.00	2606844.00	HDFC Bank, Ara		
Unsecured Loan from :			SB A/C No.19421930001757	2520.03	
Randhir Kumar (HUF)	850000.00		IDBI Bank,		
Renu Kumari	1400945.00	2250945.00	SB A/C No.72210400001267	2615970.24	
Current Liabilities			IDBI Bank,		
Sundry creditor's	3426704.00		SB A/C No.722102000006446	7166.73	
Advance Against Flat Sale	3937500.00		Indian Bank,		
Audit Fee Payable	15000.00		SB A/C No.23869	1675.00	
Rent Payable	5500.00		SBI, Ara		
Salary Payable	25000.00		SB A/C No.1899430479	4713.30	2739748.78
Sanjay Kumar-Patna	807500.00				
Sunil Kumar	512000.00		Cash in hand		4091.29
Wages Payable	526210.00	9255414.00			
TOTAL Rs.		**25743156.07**	**TOTAL Rs.**		**25743156.07**

As per our report u/s 44AB of Income Tax Act, 1961 attached.

For H. S. Parmar & Co.,
Chartered Accountants

H.S. PARMAR & CO. Reg. No -000340C PATNA CHARTERED ACCOUNTANTS

Tejesvi Kumar

(Tejesvi Kumar)
Partner
M. No. 470505
UDIN: 24470505BKASTS1257

Place :- Patna

Date :26.08.2024

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SRI NIDEESHWARAM CONSTRUCTION

PROP: RANDHIR KUMAR

Veena Sadan, Anar Gali, Babu Bazar, Ara (Bhojpur)

Profit & Loss Account for the year ending on 31st March, 2024

Particulars	Amount	Particulars	Amount
To Oppening Stock	13846000.00	By Absoulte Sale	8301500.00
,, Material purchase	477000.00	,, Income from Property Dealing	431102.00
,, Accounting Exp.	12000.00		
,, Audit Fee	15000.00	,, Work in Progress	7074200.00
,, Bank Charges	14909.98		
,, Depreciation	13065.00		
,, Electric Exp.	7288.00		
,, Festival Exp.	3535.00		
,, Interest on OD A/c	213514.00		
,, Misc.Expenses	54271.57		
,, Mobile Exp.	6852.00		
,, Printing & Stationery	13240.00		
,, Rent	66000.00		
,, Salary to Staff	300000.00		
,, Travelling Exp.	18490.00		
,, Vehicle Running & Maint.	9545.00		
,, Wages	176000.00		
,, Net profit	560091.45		
TOTAL	**15806802.00**	**TOTAL**	**15806802.00**

As per our report u/s 44AB of Income Tax Act, 1961 attached.

For H. S. Parmar & Co.,
Chartered Accountants

H.S. PARMAR & CO. Reg. No -009940C PATNA CHARTERED ACCOUNTANTS

Tejesvi Kumar

(Tejesvi Kumar)
Partner
M. No. 470505
UDIN: 24470505BKASTS1257

Place :- Patna

Date :26.08.2024

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SRI NIDEESHWARAM CONSTRUCTION

PROP: RANDHIR KUMAR

Veena Sadan, Anar Gali, Babu Bazar, Ara (Bhojpur)

Schedule of Fixed Assets & Depreciation as on 31st March,2024

Particulars	Rate of Dep.	Opening 1.4.2023	Addition / Deduction	Date of addition	Total	Dep. Charge	Closing 31.3.2024
Non Depreciable Fixed Assets							
Flat at Gurugram	0	1998000.00	0.00	0.00	1998000.00	0.00	1998000.00
Greenhouse (Polyhouse)	0	165589.00	0.00	0.00	165589.00	0.00	165589.00
House Property at (Ara)	0	400000.00	0.00	0.00	400000.00	0.00	400000.00
Land and Building at (Patna)	0	3292000.00	0.00	0.00	3292000.00	0.00	3292000.00
Land at (Ara)	0	1013790.00	0.00	0.00	1013790.00	0.00	1013790.00
Land at (Dhanupra, Ara) Farm House	0	1208097.00	0.00	0.00	1208097.00	0.00	1208097.00
Land at (Dahnupra-Ara)-D.O-1/12/21 (2-Katha) P.P	0	1372800.00	0.00	0.00	1372800.00	0.00	1372800.00
Land at (Dahnupra-Ara)-D.O-A-18/12/20 D.P. K-13 Sold	0	62175.00	0.00	0.00	62175.00	0.00	62175.00
Land at (Dharhara-15625) At Dharhara Chauki	0	0.00	0.00	1090050.00	1090050.00	0.00	1090050.00
Land at (Kayam Nagar)	0	207195.00	0.00	0.00	207195.00	0.00	207195.00
Land at (Kayam Nagar- 15.625 Dismil)	0	0.00	1006790.00		1006790.00	0.00	1006790.00
Land at (New Delhi)	0	90000.00	0.00	0.00	90000.00	0.00	90000.00
		9809646.00	**1006790.00**	**1090050.00**	**11906486.00**	**0.00**	**11906486.00**
Depreciable Fixed Assets				**Sale**			
Bike	15%	15115.00	0.00	0.00	15115.00	2267.00	12848.00
Bike Old	15%	3693.00	0.00	0.00	3693.00	554.00	3139.00
Generator-DJ	15%	12750.00	0.00	0.00	12750.00	1913.00	10837.00
Generator- (Motor-Koel)	15%	8804.00	0.00	0.00	8804.00	1321.00	7483.00
Laptop	40%	227.00	0.00	0.00	227.00	91.00	136.00
Motor Vehicle (Innova)	15%	783009.00	0.00	783009.00	0.00	0.00	0.00
Thresar	15%	46127.00	0.00	0.00	46127.00	6919.00	39208.00
		869725.00	**0.00**	**783009.00**	**86716.00**	**13065.00**	**73651.00**
Sub Total		**10679371.00**	**1006790.00**	**1873059.00**	**11993202.00**	**13065.00**	**11980137.00**

PARMAR & CO. Reg No -0009410C PATNA CHARTERED ACCOUNTANTS

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