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GOVIND LOHIA & ASSOCIATES

CHARTERED ACCOUNTANT

Near Sanoli Chowk, Opp. to Ganesh Rice Mills,
Gulabbagh, Purnea - 854 326
e-mail : govind_lohia123@yahoo.com
: govindlohia123@gmail.com

Name of Client : M/S BISHWANATH JEWELLERS.

Proprietor / Partner : ARVIND KUMAR

PAN No. : AKUPK4084C

Address : MADHUBANI BAZAR, PURNEA.

Audit Report under Section 44AB of Income Tax Act 1961
Financial Year 2018 - 19
Assessment Year 2019 - 20

DAKSHA CONSTRUCTION PVT. LTD.
Arvind Kumar
Director

Partner
CA Govind Lohia
M. : +91 86035 88072

Daksha Construction Pvt. Ltd.
Arvind Kumar
Director

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 filed and verified electronically]

Assessment Year 2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name			PAN
ARVIND KUMAR			AKUPK4084C
Flat/Door/Block No	Name Of Premises/Building/Village		Form Number. ITR-3
O	PROP - M/S BISHWANATH JEWELLERS		
Road/Street/Post Office	Area/Locality		
MAIN ROAD	MADHUBANI BAZAR		Status Individual
Town/City/District	State	Pin/ZipCode	Filed u/s
PURNIA	BIHAR	854301	139(1)-On or before due date
Assessing Officer Details (Ward/Circle)	DC/AC CIRCLE 3 PURNEA		
e-filing Acknowledgement Number	130737601301019		

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income			1	1649091
2	Total Deductions under Chapter-VIA			2	1979
3	Total Income			3	1647110
3a	Deemed Total Income under AMT/MAT			3a	1647110
3b	Current Year loss, if any			3b	0
4	Net tax payable			4	318898
5	Interest and Fee Payable			5	9078
6	Total tax, interest and Fee payable			6	327976
7	Taxes Paid	a Advance Tax	7a 400000		
		b TDS	7b 450		
		c TCS	7c 0		
		d Self Assessment Tax	7d 0		
		e Total Taxes Paid (7a+7b+7c+7d)		7e	400450
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	72470
10	Exempt Income	Agriculture		10	
		Others			

Income Tax Return submitted electronically on 30-10-2019 08:57:35 from IP address 223.187.143.182 and verified by ARVIND KUMAR having PAN AKUPK4084C on 30-10-2019 08:57:35 from IP address 223.187.143.182 using Digital Signature Certificate (DSC)

DSC details: 15848552CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Daksha Construction Pvt. Ltd.

Director

DAKSHA CONSTRUCTION PVT. LTD.

Director

Code : 947

Name	ARVIND KUMAR
Father's Name	BISHWANATH PRASAD SAH
Address(O)	ARVIND KUMAR, O, PROP - M/S BISHWANATH JEWELLERS, MAIN ROAD, MADHUBANI BAZAR, PURNIA, BIHAR-854301

Permanent Account No :	AKUPK4084C	Date of Birth :	06/12/1971
Sex :	Male		
Status	Individual	Resident Status	Resident
Previous year :	2018-2019	Assessment Year :	2019-2020
Ward/Circle	NEW CIRCLE 3(1),PURNEA/3	Return :	ORIGINAL
Nature of Business or Profession	RETAIL SALE OF OTHER PRODUCTS N.E.C - 09028 (GOLD/SILVER JEWELLERY/BANDHKI)		

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from Salary	0	0
Income from House Property	0	0
Income From Business or Profession	1646401	1646401
Income from Capital Gains	0	0
Income from Other Sources	2690	2690
Gross Total Income		1649091
Less : Deduction under Chapter VIA		1979
Total Income		1647112
Rounding off u/s 288A		1647110
Income Taxable at Normal Rate	1647110	
Income Taxable at Special Rate	0	

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	306633	
Total Tax		306633
Add : Health and Education Cess		12265
Total		318898
Less : TDS/TCS		450
Assessed Tax		318448
Less : Advance Tax		400000
Add : Interest u/s 234C (1431+2799+4164+684)		9078
Amount Refundable		72470
Amount Refundable Rounded Off u/s 288 B		72470

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BISHWANATH JEWELLERS		1646401
Net Profit As Per P&L A/c		1646401
Add:Items Inadmissible/for Separate Consideration		183907
Depreciation Separately Considered	183907	
Sub Total		1830308
Less:Items Admissible/for Separate Consideration		183907
Depreciation Allowed as Per IT Act	183907	
Total of Business & Profession		1646401

DAKSHA CONSTRUCTION PVT. LTD. Director

Daksha Construction Pvt. Ltd. Director

Income From Other Sources

2690

Interest on Bank Savings BANK ACCOUNT INTEREST			1479	1479
Interest accrued on NSC 1 Purchased in : 2013-2014	Amount 10000	Years 5	Interest 1211	1211
Total Income				2690
Total of Other Sources				2690

Deductions Under Chapter VIA

1979

Description		Gross Amount	Deductable Amount
u/s 80C In Respect of Investments Public Provident Fund	500	500	500
u/s 80TTA (Interest on deposit in saving account)		1479	1479

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-GANDHI NAGAR BRANCH BANGALORE	0013283	31/03/2019	04509	150000
STATE BANK OF INDIA-BANGALORE FOCAL POINT BRANCH	0004329	15/03/2019	06734	150000
STATE BANK OF INDIA-KALA BHAWAN ROAD - PURNIA	0000159	15/12/2018	00027	50000
STATE BANK OF INDIA-KALA BHAWAN ROAD - PURNIA	0000159	15/09/2018	00012	50000

Return Filing Due Date : 30/09/2019
Due Date Extended upto : 31/10/2019
Interest Calculated Upto : 30/10/2019

Return Filing Section : 139(1)
Notification No : 225/157/2019/ITA.II

Verified By : ARVIND KUMAR

DAKSHA CONSTRUCTION PVT. LTD.
Director

Daksha Construction Pvt. Ltd.
Director

CA Govind Lohia
ACA, B.Com (Hons.) St. Xaviers College, Kolkata
+91 86035 88072

Govind Lohia & Associates

FORM NO. 3CB

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

1. We have examined the balance sheet as at **31st March 2019** ,and the Profit and loss account for the year ended on that date attached herewith of .

NAME	M/s Bishwanath Jewellers (Prop. Arvind Kumar)
ADDRESS	Madhubani Bazar,Purnea
PERMANENT ACCOUNT NUMBER	AKUPK4084C

2 We certify that the balance sheet and the profit and loss account are in agreement with the books of accounts maintained at the head office at **Madhubani Bazar,Purnea** and Branches NIL.

3. (a) We report the following observations/comments/discrepancies/inconsistencies :No such discrepancies are found.

(b) Subject to above :-

(A) We have obtained all the information and explanations which, to the best of my 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 the branches of the assessee so far,as appears for my examination of the books.

(C) In our opinion and to the best of my information and according to the explanations given to me the said accounts accounts read with notes thereon, give true and fair view :-

(I) In the case of the **balance sheet** , of the state of the affairs of the assesseee as at **31st March 2019**

(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 annexure herewith in Form No.3CD

5. In our opinion and to the best of my information and according to explanations given to us, the particulars given in the said Form No. 3CD and Annexure there to are true and correct.

Place: Gulabbagh,Purnea
Date: 28/10/2019

For Govind Lohia & Associates
Chartered Accountant

Govind Lohia & Associates C.A Gulabbagh

CA Govind Lohia (Partner)
M. No. 303153
PAN: ADPPL3919D
FRN: 017492C
Gulabbagh,Purnea
UDIN: 19303153AAAAEL3663

Daksha Constructions Ltd.
Director

DAKSHA CONSTRUCTIONS LTD.
Director

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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	ARVIND KUMAR
2	Address	MADHUBANI, , PURNEA, BIHAR, 854301
3	Permanent Account Number (PAN)	AKUPK4084C
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 BIHAR	10AKUPK4084C1ZB

5	Status	Individual
6	Previous year from	01/04/2018 to 31/03/2019
7	Assessment Year	2019-20
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

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 (%)

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.

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
WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028

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

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 Book,Ledger,Stock register(Manual),Sales Bills,Purchase Bills, bank Statements,etc	Madhubani Bazar		Purnea	BIHAR	854301

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined

Cash Book,Ledger,Stock register(Manual),Sales Bills,Purchase Bills, bank Statements,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.

DAKE... CONSTRUCTION PVT. LTD.

Govind Lohia & Associates, Gulabbagh, CA

DAKSHA CONSTRUCTION PVT. LTD.

Director

Dakeha Construction Pvt. Ltd.

Director

	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	The Computation of income has been done in accordance with the Accounting Principals generally accepted in India and Comply with the applicable accounting Standards issued by the ICAI and the relevant provisions of the ICDS except where otherwise stated. FOR RECOGNITION OF INCOME AND EXPENSES MERCHANTILE SYSTEM OF ACCOUNTING IS FOLLOWED. THE ACCOUNTING POLICIES HAVE BEEN CONSISTENTLY APPLIED BY THE CONCERN UNLESS OTHERWISE STATED.
ICDS II - Valuation of Inventories	Inventory has been valued at cost under the FIFO Method.
ICDS III - Construction Contracts	Not Applicable
ICDS IV - Revenue Recognition	Revenue is recognised when goods have transferred to the buyer for a price or all significant risk & rewards of ownership have been transferred.
ICDS V - Tangible Fixed Assets	The Fixed Assets are valued at their Purchase Cost inclusive of all cost needed for their installation and are valued at Cost Less Depreciation under WDV Method
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.		At Cost and the value as certified by the proprietor
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
Interest on NSC	1211
Interest on Savings	1479

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:-

		Opening WDV (A)	Additions	Deductions (C)		

DAKSHA CONSTRUCTION PVT. LTD.

Arvindkumar

Daksha Construction Pvt. Ltd.

Director

Arvindkumar

Director

Govind Lohia & Associates, Gulabbagh

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)		Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)		Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Plant & Machinery @ 40%	40%	35	0	0	0	0	0	0	14	21
Plant & Machinery @ 15%	15%	1225954	0	0	0	0	0	0	183893	1042061

* 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 14provisions 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

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
Nil				

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 avaliable	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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(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 avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

DAKSHA CONSTRUCTION PVT. LTD.

Director

Daksha Construction Pvt. Ltd.

Director

Govind Lohia & Associates C.A. Gulabbagh

(ii) 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 avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(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 avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)

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

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

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(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

(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

(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

(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.

(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 trasaction	Payment Made(Amount)

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

DAKSHA CONSTRUCTION PVT. LTD.

Arvind Kumar

Director

Daksha Construction Pvt. Ltd.

Arvind Kumar

Director

Govind Lohia & Associates C.A. Gulabbagh

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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	17552
	Tax,Duty,Cess,Fee etc		GST	133015
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.)	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	No

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)

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

Sl 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

Sl 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	PAN of the	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due	Amount repaid	Date of Repayment

Ltd.

Arvind Kumar

Director

Govind Lohia & Associates C.A. Gulabbagh

		from whom amount borrowed or repaid on hundi	person, if available								including interest		
		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

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the 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.	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

Sl 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.		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, 2020).	No

(b) If yes, please furnish the following details

Sl 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 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.
1	PALLAVI GUPTA	PURNEA	ALJPG4633M	850000	No	1336111	Yes-Cheque	Account payee cheque
2	ARVIND KUMAR HUF	PURNEA	AADHM5726N	550000	No	2989984	Yes-Cheque	Account payee cheque

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	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken

DAKSHA CONSTRUCTION PVT. LTD.

Director

Daksha Construction Pvt. Ltd.

Director

Govind Lohia & Associates C.A. Gulabbagh

			the person from whom specified sum is received		of electronic clearing system through a bank account	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 assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	PALLAVI GUPTA	PURNEA	ALJPG4633M	229394	1336111	Yes-Cheque	Account payee cheque

DAKSHA CONSTRUCTION PVT. LTD.

Director

Director

Govind Lohia & Associates, Gulabbagh

1	ARVIND KU MAR HUF	PURNEA	AADHM8 728N	940160	1989984	Yes-Cheque	Account payee cheque

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	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
	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) Yes

S.No	Section	Amount
1	80TTA	1479
2	80C	500

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	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of

Govind Lohia & Associates C.A. Gulabbagh

Director

Director

					collected out of (4)	rate out of (5)		specified rate out of (7)		the Central Government out of (6) and (8)
1	PTNA049 15C	194A	Interest other than Interest on securities	175521	175521	175521	17552	0	0	0

24 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	PTNA04937C	26Q	31/05/2019	30/05/2019	Yes	

24 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish — Not Applicable

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 prinicipal 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
1	Gold Ornaments	grams	4290819	7325161	5556800	6059180	0
2	Silver Ornaments	grams	40806769	1056647 31	1014285 00	45043000	0
3	Fancy Stone	carat	15	0	0	15	0

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 as 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

DAKSHA CONSTRUCTION PVT. LTD.

Director

Director

Govind Lohia & Associates C.A. Gulabbagh

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	Nil	
36(i)	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	Not Applicable
	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	Not Applicable
	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	Not Applicable
	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			23060887			24296782
b	Gross profit / Turnover	3575925	23060887	15.51%	3378135	24296782	13.90%
c	Net profit / Turnover	1646401	23060887	7.14%	1592074	24296782	6.55%
d	Stock-in Trade / Turnover	19139194	23060887	82.99%	13518956	24296782	55.64%
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	No

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	No

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, 2020)	

DAKSHA CONSTRUCTION PVT. LTD.

Arvind Khun

Director

Daksha Construction Pvt. Ltd.

Arvind Khun

Director

Govind Lohia & Associates C.A. Gulabbagh

Sl	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	Gulabbagh,Purnea	Name	Govind Lohia
Date	28/10/2019	Membership Number	303153
		FRN (Firm Registration Number)	917492C
		Address	Gulabbagh, , Purnea, BIHAR, 854326.

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
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0

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
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

Govind Lohia & Associates C.A. Gulabbagh

DAKSHA CONSTRUCTION PVT. LTD.

Director

Daksha Construction Pvt. Ltd.

Director

M/s Bishwanath Jewellers
Madhubani Bazar,Purnea
Balance Sheet as on 31st March 2019

Liabilities	Sch.	Amt(Rs.)	Amount(Rs.)	Assets	Sch.	Amt(Rs.)	Amount(Rs.)
Capital Account							
Proprietor's Capital A/c	"A"		9,044,565.64	Fixed Assets	"E"		1,084,230.00
Secured Loan From Bank	"B"		9,098,385.00	Investments	"F"		15,661.00
Unsecured Loans	"C"		6,425,550.75	Loans & Advances			
				Bihar State Warehouse Corporation			200,000.00
				Current Assets			
Other Provisions	"D"		162,567.00	Closing Stock	"G"		19,139,194.00
				Other Current Assets	"H"		3,445,246.92
				Bank Account	"I"		164,557.47
				Cash in hand			682,179.00
			24,731,068.39				24,731,068.39

For Bishwanath Jewellers

Arvind Kumar
(Proprietor)
Place: Madhubani, Purnea
Date: 28/10/2019

Daksha Construction Pvt. Ltd.
Director

Daksha Construction Pvt. Ltd.
Director

For Govind Lohia & Associates

Govind Lohia & Associates C.A Gulabbagh

CA Govind Lohia (Partner)
Gulabbagh,Purnea
M.No 303153
FRN: 017492C
PAN: ADPPL3919D

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M/s Bishwanath Jewellers
Madhubani Bazar,Purnea
Trading & Profit & Loss A/c for the year ended 31st March 2019

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To Opening Stock	13,518,956.00	By Sales	23,060,887.00
To Purchase	24,740,714.86		
To Making Charges	364,485.00	By Closing Stock	19,139,194.00
To Gross Profit	3,575,925.14		
	42,200,081.00		42,200,081.00
To Accountant Remuneration	60,000.00	By Gross Profit	3,575,925.14
To Advertisement	5,300.00		
To Audit Fee	9,000.00	By Interest Receipt from Bandhak A/c	741,777.00
To Bank Commission & Charges	158,562.38		
To Conveyance	18,600.00		
To Depreciation	183,907.00		
To Hallmark Licence Fees	5,500.00		
To Insurance	86,286.00		
To Interest on Car Loan	58,595.00		
To Interest on Cash Credit	409,355.00		
To Interest on TL	299,912.00		
To Interest on Unsecured Loan	175,521.00		
To Jewellery Bags & Boxes	45,450.00		
To Legal Fees	3,000.00		
To Misc Exp.	35,330.22		
To Power , Fuel & Electricity Exp	30,542.00		
To Printing& Stationary	3,780.00		
To Salary & Wages	931,200.00		
To Shop Rent	120,000.00		
To Telephone Expenses	6,200.00		
To Travelling Expenses	25,260.00		
To Net Profit	1,646,401.34		
	4,317,702.14		4,317,702.14

For Bishwanth Jewellers

Arvind Kumar
(Proprietor)
Place: Madhubani, Purnea
Date: 28/10/2019

For Govind Lohia & Associates
Chartered Accountants

Govind Lohia & Associates C.A. Gulabbagh

CA Govind Lohia (Partner)
Gulabbagh,Purnea
M.No 303153
PAN ADPPL3919D
FRN 017492C

Daksha Construction Pvt. Ltd.
Director

Daksha Construction Pvt. Ltd.
Director

SCHEDULES FORMING PART OF BALANCE SHEET

M/s Bishwanath Jewellers
Madhubani Bazar,Purnea

Schedule " A": Proprietor's Capital Account	Amount (Rs.)
Opening Balance	7,975,266.20
Add: Interest on NSC	1,211.00
" Interest on savings	1,479.00
" Profit & Loss A/c	1,646,401.34
	9,624,357.54
Less: Drawings	133,605.90
" Advance Tax A.Y. 2019-20	400,000.00
" Self Asst. Tax A.Y. 2018-19	460.00
" TDS A.Y. 2019-20	450.00
" GST Late Fee	38,751.00
" GST	6,525.00
Closing Balance	**9,044,565.64**

Schedule " B"

Secured Loans	A/c Type	A/c Number	Amt. Rs
SBI , Purnea	Cash Credit	10954364980	-
SBI , Purnea	Overdraft		6,281,287.67
UCO Bank ,Purnea	Term Loan	30806100009697	2,288,207.33
SBI Car Loan	Car Loan	35026637521	528,890.00
Total			9,098,385.00

Daksha Construction Pvt. Ltd.
Director

Daksha Construction Pvt. Ltd.
Director

Govind Lohia & Associates
Gulabbagh

SCHEDULES FORMING PART OF BALANCE SHEET

M/s Bishwanath Jewellers
Madhubani Bazar,Purnea

Schedule " C"

Unsecured Loans	PAN	Loan Accepted	Loan Repaid	Interest	Amt. Rs
Arvind Kumar HUF	AADHM5726N	550,000.00	949,260.00	-	2,591,173.75
Bishwanath Prasad Sah	AJHPS5449K			50,768.00	722,610.00
Manju Devi	ACTPD2590F			124,753.00	1,775,656.00
Pallavi Gupta	ALJPG4633M	850,000.00	229,394.00		1,336,111.00
Total				175,521.00	6,425,550.75

Schedule " D"

	Amt. (Rs.)
Other Provisions	
Audit fees	9,000.00
Legal Fee Payable	3,000.00
TDS Payable (Paid on 30.05.2019)	17,552.00
GST Payable (Paid on)	133,015.00
Total	162,567.00

Schedule " E"

FIXED ASSETS Particulars	Rate	Opening	Addition/(Deduction)	Total	Depn	Closing
Rifle	-	42,148.00		42,148.00	-	42,148.00
Plant & Machinery (incl Car & XUV)	15%	1,225,954.00	-	1,225,954.00	183,893.00	1,042,061.00
Computer	40%	35.00		35.00	14.00	21.00
Total		1,268,137.00	-	1,268,137.00	183,907.00	1,084,230.00

Daksha Construction Pvt. Ltd.
Director

Daksha Construction Pvt. Ltd.
Director

Govind Lodha & Associates
CA
Gulabbagh

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SCHEDULES FORMING PART OF BALANCE SHEET

M/s Bishwanath Jewellers

Madhubani Bazar,Purnea

Schedule " F"

Investment		Amt. (Rs.)
NSC Dt. 08.07.2013	13,950.00	
Add: Accrued Interest on NSC	1,211.00	15,161.00
PPF		500.00
Total		15,661.00

Schedule " G"

Stock in Trade	Amt. (Rs.)
Gold Ornaments	17,565,152.00
Silver Ornaments	1,552,182.00
Fancy Stone	21,860.00
Total	19,139,194.00

Schedule " H"

Other Current Assets	Amt. (Rs.)
Balance in Bandhak Account	3,409,275.00
GST c/f	35,971.92
Total	3,445,246.92

Schedule " I"

Bank Balances	Branch	Account No.	Amt. (Rs.)
SBI, Savings	Main Branch	10954145448	64,915.58
SBI, Current	Main Branch	37982704552	98,326.52
UCO Bank, Savings	Purnea	3080110041802	1,315.37
Total			164,557.47

Daksha Construction Pvt. Ltd.
Director

Daksha Construction Pvt. Ltd.
Director

Govind Lohia & Associates
C.A.
Gulabbagh

M/s Bishwanath Jewellers

Madhubani Bazar,Purnea

For the Year Ended 31st March ,2019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON THE ACCOUNTS

1 The assessee has generally followed merchantile system of accounting and significant items of income and expenditure on accrual basis.

2 Accounting policies not specifically referred or otherwise are consistent and in consonance with generally accepted accounting principles.

3 The assessee has valued inventory at cost or market price whichever is lower and also physical verification of stock was carried out by the proprietor regularly and also on closing date. Also the closing stock is as certified by the proprietor.

4 Revenue recognition is postponed to a later date only when it is not possible to estimate it with reasonable accuracy.

5 The particulars submitted in Form No 3CD are given on the basis of various information and explanations given by the assessee.

6 The balance confirmations of Sundry Debtors, Sundry Creditors and loan are not presented and are therefore subject to confirmation.

7 For details of sales and purchases , reliance has been made on the documents presented for verification and explanation given by the assessee.

Govind Lohia & Associates, Gulabbagh, C.A.

Daksha Construction Pvt. Ltd.

Director

Daksha Construction Pvt. Ltd.

Director

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GOVIND LOHIA & ASSOCIATES

CHARTERED ACCOUNTANT

Near Sanoli Chowk, Opp. to Ganesh Rice Mills,
Gulabbagh, Purnea - 854 326
e-mail : govind_lohia123@yahoo.com

Name of Client : M/s Bishwanath Jeweller

Proprietor / Partner : Mr. Arvind Kumar

PAN No. : AKUPK4084K

Address : Madhubani, Purnea.

Audit Report under Section 44AB of Income Tax Act 1961
Financial Year 2016 - 17
Assessment Year 2017 - 18

DAKSHA CONSTRUCTION PVT. LTD.

Director

CA Govind Lohia
M. : +91 86035 88072

CA Govind Lohia
CA, B.Com (Hons.) St. Xaviers College, Kolkata
+91 86035 88072

Govind Lohia +Associates

FORM NO. 3CB

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

We have examined the balance sheet as at 31st March 2017 ,and the Profit and loss account for the year ended on that date attached herewith of :

NAME:	M/s Bishwanath Jewellers (Prop. Arvind Kumar)
ADDRESS:	Madhubani Bazar,Purnea
PERMANENT ACCOUNT NUMBER	AKUPK4084C

We certify that the balance sheet and the profit and loss account are in agreement with the books of accounts maintained at the head office at Madhubani Bazar,Purnea and Branches NIL.

We report the following observations/comments/discrepancies/inconsistencies :No such discrepancies are found.

Subject to above :-

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief werenecessary for the purpose of the audit.

(B) In my opinion, proper books of account have been kept by the head office and the branches of the assessee so far,as appears for my examination of the books.

(C) In my opinion and to the best of my information and according to the explanations given to me the said accounts accounts read with notes thereon, give 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 2017

(II) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date

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

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD and Annexure there to are true and correct subjectto following observations/qualifications,if any:

Place: Gulabbagh,Purnea
Date: 24th October 2017

For Govind Lohia & Associates
Chartered Accountant

Govind Lohia & Associates C.A. GULABBAGH

CA Govind Lohia (Proprietor)
Gulabbagh, Purnea
M. No. 503153
FRN: 017492C
PAN: ADPPL3919D

DAKSHA CONSTRUCTION PVT. LTD.
Director

[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 assessee	M/s Bishwanath Jewellers (Prop. Arvind Kumar)
2	Address	Madhubani Bazar,Purnea
3	Permanent Account Number	AKUPK4084C
4	Whether the assessee is liable to pay Indirect Tax Like Excise Duty, Service Tax, Sales Tax, Custom Duty etc. If Yes, Please furnish the Registration Number or any other Identification number Number Alloted for the Same	VAT TIN: 10492336062 CST No: 10494250136
5	Status	Proprietorship
6	Previous year	01/04/2016 to 31/03/2017
7	Assessment year	2017-18
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)Total Turnover, Receipts of the business exceed Rs. 1 Crore

PART - B

9(a)	If firm or Association of Persons, Indicate names of Partners / Members and their Profit Sharing Ratios.	NA
(b)	If there is any change in the partners/members or their profit sharing ratios since the last date of preceding year, the particulars of such change	NA
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)	Code 0202 Retails Trading of Jewellery
(b)	If there is any change in the nature of business or profession, the particulars of such change.	No
11(a)	Weather books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No
(b)	Books of account maintained.	Cash Book,Ledger,Stock register(Manual),Sales Bills,Purchase Bills, bank Statements,etc
	And the address at which the books of accounts are kept.	Madhubani Bazar,Purnea
	(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.)	
©	List of books of account and nature of relevant documents examined.	Same as above

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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
13(a)	Method of accounting employed in the previous year.	Merchantile System
(b)	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the Immediately preceding previous year.	No
©	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Nil
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	Nil
14(a)	Method of valuation of closing stock employed in the previous year.	At Cost and the value as certified by the proprietor
(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
15	Give the following particulars of the capital assets converted into stock-in-trade;	
(a)	Description of capital assets,	Nil
(b)	Date of acquisition;	Nil
©	Cost of acquisition;	Nil
(d)	Amount at which the assets is converted into stock-in-trade;	Nil
16	Amounts not credited to the profit and loss account, being,-	
(a)	The items falling within the scope of section 28;	Nil
(b)	The Performa credits, drawbacks, refunds of duty of custom or excise or service tax, or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	Nil
©	Escalation claims accepted during the previous year;	Nil
(d)	Any other items of income;	As per capital account
(e)	Capital receipt, If any.	Nil
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed orassessable by any authority of a State Government referred to in Section 43CA or 50C, Please furnish:-	Nil
18	Particulars of deprection allowable as per the income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-	As per Balance Sheet Schedule "F" attached
(a)	Description of asset/ block of assets/	
(b)	Rate of deprecation.	
©	Actual cost or written down valus, as the case may be.	

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(d)	Additions/ deductions during the year with dates; in the case of any addition of an asset, date put to use: including adjustment on account of-	
(e)	Central value added Tax credit claimed and allowed under theCentral Excise rules, 1944, in respect of assets acquired on or after 1st March, 1944,	
(f)	change in rate of exchange of currency, and	
(g)	subsidy or grant or reimbursement, by whatever name called.	
(h)	Depreciation allowable.	
(i)	Written down value at the end of the year.	
19	Amounts admissible under section :-	
(a)	(i)32AC, (ii)33AB, (iii)33ABA, (iv)35(1)(i), (v)35(1)(ii), (vi)35(1)(iia), (vii)35(1)(iii) ,(viii)35(1)(iv), (ix)35(2AA), (x)35(2AB), (xi) 35ABB, (xii)35AC, (xiii)35AD, (xiv)35CCA, (xv)35CCB, (xvi) 35CCC, (xvii)35CCD, (xviii)35D, (xix)35DD, (xx) 35DDA, (xxi)35E	Nil
(b)	debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately)	Nil
©	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules 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 profit or dividend, {Section 36(1) (ii)}.	Nil
(b)	Details of Contributions received from employees for various funds as referred to in section 36(1)(va):	Nil
21(a)	Amounts debited to the profit and loss account, being:-	
(i)	expenditure of capital nature;	Nil
(ii)	expenditure of personal nature;	Nil
(iii)	expenditure on advertisement in any souvenir, brochure, tract, pamphelet or the like, published by a political party;	Nil
(iv)	expenditure incurred at clubs,-	Nil
(v)	as entrance fees and subscriptions;	Nil
(vi)	Expenditure Incurred at clubs being cost for club services and facilities used	Nil
(vii)	expenditures by way of penalty or fine for violation of any law for the time being in force;	Nil
(viii)	any other penalty or fine;	Nil
(ix)	expenditure incurred for any purpose which is an offence or which is prohibited by law;	Nil
(b)	amounts inadmissible under section 40(a) ;	Nil

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(i)	as payment to non resident referred to in sub clause (i)	Nil
A	Details of Payment on which tax is not deducted:	
B	Details of payment on which tax has been deducted but has not been paid during the previous year or in thesubsequent year before the expiry of time prescribed under section 200(1):-	
(ii)	as payment referred to in sub-clause (ia)	
A	Details of Payment on which tax is not deducted:	Nil
B	Details of payment on which tax has been deducted but has not been paid on or before the due datespecified in sub-section (1) of section 139.	Nil
(iii)	Fringe Benefit Tax under sub-clause (ic)	Nil
(iv)	Wealth Tax under sub-clause (iia)	Nil
(v)	Royalty,license fee,service fee etc. under sub-clause (iib)	Nil
(vi)	Salary Payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
(vii)	Payment to PF/other fund etc. under sub-clause (iv)	Nil
(viii)	tax paid by employer for perquisites under sub-clause (v)	Nil
©	Amounts debited to Profit and Loss Account being interest,salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:-	Nil
(d)	Disallowance/deemed income under section 40A(3)	Nil
(i)	On The basis of examination of books of accounts 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 accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business orprofession under section 40A(3A):-	Yes
(ii)	On The basis of examination of books of accounts and other relevant documents/evidence, whether the payments referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business or profession under section 40A(3A):-	Yes
(e)	provision for payment of gratuity not allowable under section 40A(7);	Nil
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
(g)	particulars of any liability of a contingent nature.	Nil
(h)	amount of deduction in admissible in term of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.	Nil
(i)	amount inadmissile under the proviso to section 36(1)(iii).;	Nil

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22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23	Particulars of payments made to persons specified under section 40A(2)(b).	Nil
24	Amounts deemed to be Profits and Gains under Section 33AB or33ABA or 33AC.	Nil
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of Section 43B, the liability for which,	
(a)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
(i)	paid during the previous year;	
(ii)	not paid during the previous year;	
(b)	was incurred in the previous year and was	
(i)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	VAT Payable Rs. 389 paid on 18/04/2017
(ii)	not paid on or before the aforesaid date.	
	* State whether sales tax, customs duty,excise duty or any otherindirect tax, levy, cess, impost,etc is passed through the profit and loss account.	No
27(a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit in the loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	Nil
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	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 forinadequate consideration as referred to in section 56(2)(viia). If yes, please furnish the details for the same.	No
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair marketvalue of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same.	No
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, optherwise than through an account payee cheque, [Section 69D].	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:-	

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(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor,	Pallavi Gupta, Punrea PAN: ALJPG4633M
(ii)	amount of loan or deposit taken or accepted;	Rs. 5,75,000
(iii)	whether the loan or deposit was squared up during the previous year;	Nil
(iv)	maximum amount outstanding in the account at any time during the year	Rs. 5,20,305
(v)	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	No
	*(These particulars 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.)	
(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269TT made during the previous year:-	
(i)	name, address and payment account number (if available with the assessee) of the payee;	Pallavi Gupta, Punrea PAN: ALJPG4633M
(ii)	amount of the repayment;	Rs. 3,07,760
(iii)	maximum amount outstanding in the account at any time during the previous year;	Rs. 5,20,305
(iv)	whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	No
©	Whether the taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft based on the examination of books of accounts and other relevant documents.	Yes
	(*The particulars (i) to (iv) at (b) and the Certificate at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Governement, Governement company or a 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 the extent available	Nil
	Assessment Year	
	Nature of Loss	
	Amount as returned	
	Amount as assessed	
(b)	Whether a change in shareholding of the company has taken place in previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
©	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes,please furnish the details of the same.	NA

DAKSHA CONSTRUCTION PVT LTD

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(d)	whether the assessee has incurred any loss referred to insection 73A in respect of any specified business during theprevious year, if yes, please furnish details of the same.	NA
(e)	In case of a company, please state that whether the company isdeemed to be carrying on a speculation business as referred inexplanation to section 73, if yes, please furnish the details ofspeculation loss if any incurred during the previous year.	NA
33	Section-wise details of deduction, if any, admissible underChapter VI-A or Chapter III (Section 10A, Section 10AA).	U/s 80C Rs. 46,979 u/s 80TTA Rs. 2,916
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:-	No
(b)	Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If not, Please furnish the details:-	NA
©	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-	NA
35(a)	In the case of a trading concern, give quantitative details of principal items of goods traded:	As per Annexure I attached
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Sales during the previous year;	
(iv)	Closing stock;	
(v)	shortage/ excess, if any.	
(b)	In the case of a manufacturing concern, give quantitative details of the principal itens of raw materials, finished products and by-products;	NA
A	**Raw materials;**	
(i)	opening stocks;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	yield of finished products;	
(vii)	shortage / excess, if any.	
B	**Finished products / By-products :**	NA
(i)	Opening Stock;	
(ii)	Purchases during the previous years;	
(iii)	quantity manufactured during the	
(iv)	previous year;	
(v)	Sales during the previous year;	
(vi)	closing stock;	
(vii)	shortage / excess, if any.	
	*Information may be given to the extent available.	

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36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	NA
(a)	total amount of distributed profits;	
(b)	amount of reduction as 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)	dates of payment with amounts.	
37	Whether any cost audit was carried out, If yes, give the details ifany, of disqualification or disagreement on any matter/ item/ value/quantity as may be reported/identified by the cost auditor.	NA
38	Whether any audit was conducted under the Cental Excise Act, 1944,if yes, give the details if any, of disqualification ordisagreement on any matter/ item/ value/ quantity as may bereported/identified by the auditor.	NA
39	Whether any audit was conducted under section 72A of the FinanceAct 1994 in relation to valuation of taxable services. If Yes, give thedetails, if any, of the disqualification or disagreement on anymatter/ item/ value/ quantity as may be reported/identified by the auditor.	NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year:	As per Annexure II attached
41	Please furnish the details of demand raised or refund issued duringthe previous year under any tax laws other than Income tax Act,1961 and Wealth tax Act. 1957 alongwith details of relevant proceedings.	No

Place: Gulabbagh,Purnea
Date: 24th October 2017

For Govind Lohia & Associates
Chartered Accountant

CA Govind Lohia (Proprietor)
Gulabbagh, Purnea
M. No. 303153
FRN: 017492C
PAN: ADPPL3919D

DAKSHA CONSTRUCTION PVT. LTD.

Director

M/s Bishwanath Jewellers

Madhubani Bazar,Purnea

ANNEXURES FORMING PART OF TAX AUDIT REPORT FORM 3CD

ANNEXURE I

FORMING PART OF CLAUSE NO.35(a) OF 3CD FORM

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

Items	Gold Ornaments	Silver Ornaments	Fancy Stone
Opening stock	2 Kg 336 Gram 282 MG	74 Kg 424 gram 134 Mg	15.27 Carat
Purchases during the previous year	5 Kg 405 Gm 313 MG	90 Kg 304 gram 500 Mg	-
Sales during the previous year	5 Kg 020 Gram 340 MG	97 Kg 473 gram 140 Mg	-
Closing stock	2 Kg 721 Gram 255 MG	67 Kg 255 gram 494 Mg	15.27 Carat
shortage/ excess	-	-	-

ANNEXURE- II

FORMING PART OF CLAUSE NO.40 OF 3CD FORM

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

S. No.	Particulars	Previous Year	*Preceding Previous year*
1	*Total Turnover*	20,146,123.00	14,035,086.00
2	*Gross Profit/Turnover*	12.50%	10.75%
3	*Net Profit/Turnover*	7.57%	8.74%
4	*Stock in trade/Turnover*	50.07%	62.27%
5	*Material Consumed/Finishe*	-	-

DAKSHA CONSTRUCTION PVT. LTD.

Director

M/s Bishwanath Jewellers
Madhubani Bazar,Purnea
Balance Sheet as on 31st March 2017

Liabilities	Sch.	Amt(Rs.)	Amount(Rs.)	Assets	Sch.	Amt(Rs.)	Amount(Rs.)
Capital Account				Fixed Assets	"F"		1,484,305.00
Proprietor's Capital A/c	"A"		6,987,491.66				
				Investments	"G"		12,806.00
Secured Loan From Bank	"B"		5,036,583.87				
				Current Assets			
Unsecured Loans	"C"		2,459,556.00	Closing Stock	"H"		10,688,609.69
				Other Current Assets	"I"		3,877,705.00
Current Liabilities	"D"		1,049,496.00	Loans & Advances	"J"		63,406.25
Other Provisions	"E"		194,389.00	Bank Account	"K"		156,335.28
				Cash in hand			44,190.00
			15,727,516.53				15,727,516.53

For Bishwanath Jewellers

Arvind Kumar
(Proprietor)
Place: Madhubani, Purnea
Date: 24/8/2017

DAKSHA CONSTRUCTION PVT. LTD.
Director

For Govind Lohia & Associates

CA Govind Lohia (Proprietor)
Gulabbagh, Purnea
M.No 303153
FRN: 017492C
PAN: ADPPL3919D

M/s Bishwanath Jewellers

Madhubani Bazar,Purnea

Trading & Profit & Loss A/c for the year ended 31st March 2017

Particulars		Amount(Rs.)	Particulars	Amount(Rs.)
To Opening Stock		8,738,977.00	By Sales	20,146,123.00
" Purchases				
Raw Material		18,706,435.52	" Closing Stock	10,088,039.00
" Making Charges		270,180.00		
" Gross Profit	12.50%	2,518,569.48		
		30,234,162.00		30,234,162.00
" Audit Fee		9,000.00	" Gross Profit	2,518,569.48
" Accountant Remuneration		48,000.00		
" Advertisement		9,850.00	" Interest Receipt from Bandhak A/c	1,432,915.00
" Bank Commision & Charges		43,007.10		
" Van & Car Maintenance		41,036.00		
" Depreciation		253,762.00		
" Power , Fuel & Electricity Exp		166,641.00		
" Interest on Car Loan		103,312.00		
" Interest on Cash Credit		100,712.00		
" Interest on TL		407,543.00		
" Insurance		47,305.00		
" Interest on VAT Tax		994.18		
" Consumables		43,206.00		
" Legal Fees		6,000.00		
" Misc Exp.		47,316.30		
" Printing& Stationary		9,821.00		
" Salary & Wages		935,000.00		
" Shop Rent		120,000.00		
" Telephone Expenses		5,180.00		
" Travelling Expenses		28,310.00		
" Net Profit	7.57%	1,525,488.90		
		3,951,484.48		3,951,484.48

For Bishwanth Jewellers

Arvind Kumar

(Proprietor)

Place: Madhubani, Purnea

Date: 24/10/2017

For Govind Lohia & Associates

Chartered Accountants

CA Govind Lohia (Proprietor)

Gulabbagh,Purnea

M.No 303153

PAN ADPPL3919D

FRN 017492C

DAKSHA CONSTRUCTION PVT. LTD.

Director

SCHEDULES FORMING PART OF BALANCE SHEET

M/s Bishwanath Jewellers

Madhubani Bazar,Purnea

Schedule " A": Proprietor's Capital Acco Sch.	Amount (Rs.)
Opening Balance	5,853,381.02
Add: Interest on NSC	1,025.00
" Interest on savings	2,916.00
" Profit & Loss A/c	1,525,488.90
" Gas Subsidy	1,459.74
	7,384,270.66
To Drawings	120,000.00
" Interest on LIC	4,321.00
" LIC	43,038.00
" Self Asst. Tax A.Y. 2015-16	35,320.00
" Self Asst. Tax A.Y. 2016-17	54,100.00
" Advance Tax	140,000.00
Closing Balance	**6,987,491.66**

Schedule " B"

Secured Loans	A/c Type	A/c Number	Cash Deposit	Amt. Rs
SBI , Purnea	Cash Credit	10954364980	14,800.00	827,059.87
UCO Bank ,Purnea	Term Loan	30806100009697		3,370,255.00
SBI	Car Loan	35026637521		839,269.00
Total				5,036,583.87

DAKSHA CONSTRUCTION PVT. LTD

Director

Govind Lohia & Associates * GULABAGH

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SCHEDULES FORMING PART OF BALANCE SHEET

M/s Bishwanath Jewellers
Madhubani Bazar,Purnea

Schedule " C"	PAN	Amt. Rs
Unsecured Loans		
Bishwanath Prasad Sah	AJHPS5449K	634,116.00
Manju Devi	ACTPD2590F	1,558,200.00
Pallavi Gupta	ALJPG4633M	267,240.00
Total		**2,459,556.00**

Schedule " D"	Amt. (Rs.)
Current Liabilities	
S. Creditors	
Sasti Charan & Sons	1,049,496.00
Total	**1,049,496.00**

Schedule " E"	Amt. (Rs.)
Other Provisions	
Audit fees	9,000.00
Salary Payable	185,000.00
VAT Payable (Paid on 18.04.2017)	389.00
Total	**194,389.00**

DARSHA CONSTRUCTION PVT. LTD.
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Schedule " F"

FIXED ASSETS

Particulars	Rate	Opening	Addition	Date	Total	Depn	Closing
Rifle	-	42,148.00			42,148.00	-	42,148.00
Plant & Machinery (incl Car & XUV)	15%	1,634,356.00	22,000.00	18/06/2016	1,695,974.00	253,675.00	1,442,299.00
			30,000.00	24/09/2016			
			9,618.00	17/10/2016			
Computer	60%	145.00			145.00	87.00	58.00
Total		1,676,649.00	61,618.00		1,738,267.00	253,762.00	1,484,505.00

SCHEDULES FORMING PART OF BALANCE SHEET

M/s Bishwanath Jewellers

Madhubani Bazar,Purnea

Schedule " G"

Investment

	Amt. (Rs.)
NSC Dt. 08.07.2013	12,836.00
Total	12,836.00

Schedule " H"

Stock in Trade

	Amt. (Rs.)
Gold Ornaments	7,680,627.00
Silver Ornaments	2,385,552.00
Fancy Stone	21,860.00
Total	10,088,039.00

Schedule " I"

Other Current Assets

	Amt. (Rs.)
Balance in Bandhak Account	3,877,705.00
Total	3,877,705.00

DAKSHA CONSTRUCTION PVT. LTD.

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Schedule " J"

Loans & Advances	PAN	Amt. (Rs.)
Arvind Kumar HUF	AADHM5726N	63,406.25
Total		**63,406.25**

Schedule " K"

Bank Balances	Branch	Account No.	Cash Deposit	Amt. (Rs.)
SBI, Savings	Main Branch	10954145448	55,000.00	107,960.73
Axis Bank, Current	Purnea	*945020008867312	-	-
UCO Bank, Savings	Purnea	3080110041802	-	48,874.55
Total				**156,835.28**

DAKSHA CONSTRUCTION PVT. LTD.

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 filed and verified electronically]

Assessment Year 2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name			PAN
PALLAVI GUPTA			ALJPG4633M
Flat/Door/Block No	**Name Of Premises/Building/Village**		
0	HOUSE OF JYOTI GUPTA		**Form Number** ITR-3
Road/Street/Post Office	**Area/Locality**		
MAIN ROAD, JHANDA CHOWK	BHATTA BAZAR		**Status** Individual
Town/City/District	**State**	**Pin/ZipCode**	**Filed u/s**
PURNIA	BIHAR	854301	139(4)-Belated
Assessing Officer Details (Ward/Circle)	ITO WARD 3(1) PURNEA		
e-filing Acknowledgement Number	367382110250620		

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	1358986
2	Total Deductions under Chapter-VI-A				2	530
3	Total Income				3	1358460
3a	Deemed Total Income under AMT/MAT				3a	1358460
3b	Current Year loss, if any				3b	0
4	Net tax payable				4	236913
5	Interest and Fee Payable				5	78384
6	Total tax, interest and Fee payable				6	315297
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	0		
		c TCS	7c	0		
		d Self Assessment Tax	7d	315300		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	315300
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0
10	Exempt Income	Agriculture		295214	10	295214
		Others		0		

Income Tax Return submitted electronically on 25-06-2020 13:26:34 from IP address 223.187.191.165 and verified by PALLAVI GUPTA having PAN ALJPG4633M on 25-06-2020 15:42:22 from IP address 223.187.191.165 using Electronic Verification Code 6WEEF4XX1I generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DAKSHA CONSTRUCTION PVT. LTD.

Director

1186

Tax Payer Counterfoil

PAN ALJPG4633M

Received from : PALXXXX GUPTA

Rs : 164950/-

(in words) : One Lakh And Sixty Four Thousand And Nine Hundred And Fifty Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX ON: Major Head :OTHER THAN COMPANIES TAX[0021] Minor Head : SELF ASSESSMENT TAX [300]

For the assessment year : 2019-20

Payment Status : Success

SBI Ref No. : IK0AOSBIR0

	BSR Code	Tender date	Challan No
CIN	0011352	240620	01962
Date of challan :	24-06-2020		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

DAKSHA CONSTRUCTION PVT. LTD.

Director

1185

Tax Payer Counterfoil

PAN ALJPG4633M

Received from : PALXXXX GUPTA

Rs : 150350/-

(in words) : One Lakh And Fifty Thousand And Three Hundred And Fifty Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX ON: Major Head :OTHER THAN COMPANIES TAX[0021] Minor Head : SELF ASSESSMENT TAX [300]

For the assessment year : 2019-20

Payment Status : Success

SBI Ref No. : IK0ANHHCR9

	BSR Code	Tender date	Challan No
CIN	0013283	310320	03573
Date of challan :	31-03-2020		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

DAKSHA CONSTRUCTION PVT. LTD.

Director

1184

Ward -3 (1), PURNIA
ITR - 3
KDK - 11
e-filling

PALLAVI GUPTA
W/O Arvind Kumar
Madhubani Bazar
Purnia-854301

Asstt Year 2019-20
A/C Year 2018-19(F)

Status - Individual
DOB- 23.11.1979
D/O Madan Kumar Saraf

PAN - A L J P G 4 6 3 3 M
DIAL - 242286 (PP)
Bank - State Bank of India Madhubani
Purnia SB A/C- 36047671843
IFSC- SBIN0017477

Computation of Income & Tax

1)	Business Income ----------		758549.43
	Net Profit As per P/L A.P. Jewellers		
2)	Long Term Capital Gain ----------		592583.00
3)	Interest & Other Income ----------		7853.00
	530.00 Bank A/C Interest		
	7323.00 Bank Fixed Deposit Interest		
	7853.00		
			1358985.43
4)	Less Exemption U/S 80----------	(-)	530.00
	7323.00 Bank FD Interest		
	530.00 Bank Interest U/S 80 TTA --		
	7853.00		
			1358455.43

OR Say Rs 13,58,460.00 Net Income Returned

Agricultural Income- 295214.00 (12A 88 Dec)

TAX- 227801.00

S/C @ 4%- 9112.00

236913.00

DAKSHA CONSTRUCTION PVT. LTD.
Director

Contd.2

Balance Payable -		236913.00
	234A-	23690.00
	234B-	32734.00
	234C-	11960.00
	234 F-	10000.00
		315297.00

Self Asstt Tax Rs 1,50,350.00 deposited vide Ch No- 03573 on 31.03.2020 in SBI-0013283

Self Asstt Tax Rs 1,64,950.00 deposited vide Ch No- 01962 on 24.06.2020 in SBI-0011352

Contd. 3

DAKSHA CONSTRUCTION PVT. LTD.

Director

1182

Pallavi Gupta
AY 2019-20

Capital A/C

15207117.98	OB		
		181470.00	I Tax AY 2018-19
758549.43	Net Income From AP Jewellers	NIL	Advance Tax
7853.00	Interest & Other Income	21700.00	Late Fee on GST
602784.00	Sale Processed of Land	17856.00	CGST transfer from Balance sheet
295214.00	Agricultural Income	60000.00	Expenses
		0.92	Written off
		281026.92	
16871518.41		16590491.49	CF
		16871518.41	

Balance sheet

16590491.49	Pallavi Gupta	20279024.00	Fixed Assets As per Annexure-'C'
28623490.00	Unsecured Loans from others As per Annexure-'A'	112891.00	Other Current Assets As per Annexure-'D'
10400.00	Current Liabilities & Provision As per Annexure'B'	2684463.00	Closing Stock Trading Goods
		2086111.00	Loans & Advances As per Annexure-'E'
		17755339.49	Bank Balance As per Annexure-'F'
		2306553.00	Cash
45224381.49		45224381.49	

Annexure-'A'

7461443.00 M/S Arvind Kr (HUF) PAN-AADHM5726N Land Advance Ganeshpur agricultural land 9 Acre 9 Dec

	7952435.00	OB
(+)	212000.00	16.01.2019 to Uco Bank SB A/C
(-)	211000.00	19.01.2019 A.K. Traders for HUF A/C House Construction
(-)	136992.00	24.01.2019 Jay Associates for HUF A/C House Construction
(-)	355000.00	13.02.2019 Land Kanchan Devi sold deposite in Arvind Kumar HUF Bank A/C
	7461443.00	CF

500000.00 Ajay Kumar Land Advance PAN-.....

	500000.00	OB
	500000.00	CF

2100000.00 Land purchase payment out standing Renu Upadhaya

	2100000.00	OB
	2100000.00	CF

DAKSHA CONSTRUCTION PVT. LTD.

Director

Contd 4

362047.00 Sudeep Roy Alias Munna Roy PAN- AGIPR6691 N

18562047.00 28.03.2019 A/C PayeeCheque
18562047.00 CF

28623490.00 Total of Annexure 'A'

Annexure-'B'

NIL SGST Payable A/C paid on 20.04.2018 OB Rs 2,675/-

NIL Late fee payable A/C paid on 20.04.2018 OB Rs 1,550/-

NIL SGST payable A/C paid on 200.04.2018 OB Rs 6,208.50

NIL CGST payable A/C ppaid on 20.04.2018 OF Rs 6,208.50

NIL Late fee payable A/C Paid on 20.04.218 OB Rs 2,950/-

10400.00 Late Fee payable A/c paid on 17.06.2019

200.00 Late fee 17.06.2019

5750.00 Late fee 17.06.2019

4450.00 Late fee 17.06.2019
10400.00 CF

NIL Land purdhased Renu Upadhyaya payment outstanding Rs 21,00,000/- OB transfer to unsecured to Loan A/C

10400.00 Total of Annexure -'B'

Annexure-'C'

242400.00 Gold Ornaments 705 gm Value As per past

42800.00 Silver Ornaments/Utensilts 5 kg Value As per past

22400.00 Diamond Value As per past

193000.00 Agricultural land 9-A, 9-Dec at Ganeshpur, Purnia Value As per past

2412870.00 Land 67Dec Mouza Madhubani Manjhali Chowk Purnia As per past

500000.00 OB WDV Land
(+) 1912870.00 OB Investment
2412870.00 CF

344203.00 Land 97 Dec 31 Kari Mouza Rampur Araria As per past
355000.00 OB Value Land 97 Dec 31 Sq kari
(-) 10797.00 Sold during the year 3 Dec — 94 Dec 31 Sq Kari
344203.00

290000.00 Land 5 Dec 2 Kari Mouza Madhubani Mohalla Rahmat Nagar PURNIA As per past

740000.00 Land 18 Dec 9 Kari or 9 Katha Mohalla Pradhan Tola Mouza Madhubani Purnia As per past

434177.00 Land 140 Dec 4 Kari Mouza Goasi Thana Kritya Nand Nagar Distirct- Purnia As per past Deed No-6545

5270000.00 Land 8 Dec or 772 Sq ft with Building Sarboday Nagar Mouza Madhubani, Purnia
Deed No- 4512 dated 06.05.2017

DAKSHA CONSTRUCTION PVT. LTD.
Director

Contd..5

66974.00 Land 22Dec 3 Kari 450 sq Kari Mouza Goasi Thana Kritya Nand Nagar District- Purnia As per past Deed No- 6546

78393.00 OB — 26 De 3 Kari 450 sq Kari

(-) 11419.00 Sold — 3 Dec 650 sq kari

66974.00 CF — 22 Dec 3 Kari 85 Sq Kari

211000.00 Land 1 Katha 10 Dhur or 3 Dec Mouza Madhubani Mohalla Rahmat Nagar District Purnia As per past

570000.00 Land 11 Katha Moiuza Madhubani Mohalla Rahmat Nagar Purnia As per Past

545000.00 Land 10K Mouza Madhubani Mohalla Rahmat Nagar Purnia As per Past

3700000.00 Land 16Dec 8Kari Mouza Madhubani Purnia As per past

3710000.00 Land 16 Dec 8 Kari or 8 K 16 Dec purchased in Tarbanna Tola, Madhubani, Purnia vide Registered Kewala Deed No- 4694 dt21.04.2015 As per past

625000.00 Agricultural land 1 Acre Mouza Goasi Kriyanand Nagar District- Purnia As per past

240000.00 Agricultural land 20 Dec Mouza Goasi Krityanand Nagar District- Purnia As per past

52.00 Computer

86.00 OB

(-) 34.00 Dep @ 40%

52.00 CF

7318.00 Furniture

8131.00 OB

(-) 813.00 Dep @ 10%

7318.00 CF

11830.00 Weight & Measurement Machine

13918.00 OB

(-) 2088.00 Dep @ 15%

11830.00 CF

20279024.00 Total of Annexure -'C'

Annexure-'D'

112891.00 Fixed Deposit SBI Madhubani Purnia Rs 1,00,000/- FD No-36950367314 from 15.06.2017/15.08.2018 MV Rs 1,08,315/- Interest @ 6.90% Accrued interest Rs 7,323/- TDS Rs NIL

112891.00 Total of Annexure-'D'

Contd..

DAKSHA CONSTRUCTION PVT. LTD.

Director

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Annexure-'E'

NIL Amrendra Prasad Das (Land Advance)

700000.00 OB

(-) 50000.00 03.08.2018 By Neft

(-) 500000.00 04.08.2018 By Neft

(-) 150000.00 06.08.2018 by Neft

NIL CF

500000.00 Mira Land Advance

500000.00 OB

500000.00 CF

1336111.00 Bishwanath Jewellers Prop Arvind Kumar PAN-AKUPK4084C

(+) 715505.00 OB

(-) 2675.00 20.04.2018 GST Deposit

(-) 15367.00 20.04.2018 GST Deposit

(-) 1550.00 20.04.2018 GST Deposit

(-) 500.00 20.07.2018 GST Deposit

(-) 1500.00 05.10.2018 GST Deposit

(-) 3850.00 12.10.2018GST Deposit

(-) 2500.00 13.10.2018 GST Deposit

(-) 2075.00 13.10.2018 GST Deposit

(-) 1150.00 21.11.2018 GST Deposit

(-) 50.00 24.01.2019 GST Deposit

(-) 16707.00 24.01.2019 GST Deposit

(-) 181470.00 30.03.2019 Self Asstt Tax

(+) 850000.00 31.03.2019 A/C Payee Cheque

1336111.00 CF

200000.00 Bhairo Murmu Land Advance

200000.00 OB

200000.00 CF

50000.00 Advance to suppliers Jnarna Jewellers

NIL Advance Imput Tax OB Rs 17,856/- transfer to capital A/C

2086111.00 Total of Annexure 'E'

DAKSHA CONSTRUCTIONS PRIVATE LIMITED

Director

Contd 7

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Pallavi Gupta
AY 2019-20

Annexure-'F'

21757.35 SBI Current A/C No- 37968308829-IFSC Code No- SBIN0000159

[illegible]17259.79 SBI Madhubani SB A/C No-36047671843-IFSC-SBIN0017477

0.00 U Co Bank Purnia Current A/c No- 03080210001097-IFSC-UCBA0000308

[illegible]9854.53 U Co Bank Purnia SB A/C No- 03080110041796-IFSC-UCBA0000308

637.52 U Co Bank Zila Parishad, Purnia SB A/C No- 18860110017685-IFSC-UCBA0001886

17755339.49 Total of Annexure-'F'

Contd 8

[illegible] CONSTRUCTION

Director

A P Jewellers
Bhatta Bazar, Purnia
TRADING A/C

Silver Ornaments

6219302.00 Sale	178-652-780	2145512.00 OB	80-870-000
		5688739.38 Purchase	190-910-220
2684463.00 CS	93-127-440		
		1069513.62 GP	
8903765.00	271-780-220	8903765.00	271-780-220

GST -10ALJPG4633M1Z8

Amount - Rs 62,19,302.00

Contd 9

DAKSHA CONSTRUCTION PVT. LTD.

Director

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Pallavi Gupta
AY 2019-20

Profit & Loss A/C

1069513.12	By GP Trading A/C		
		15000.00	Electricity Expenses
		12000.00	Shop Rent
		264000.00	Wages
		17029.19	Other Expenses
			1183.19 Bank Charges
			3120.00 Printing & Stationery
			12726.00 Misce Expenses
			17029.19
		2935.00	Depreciation
		310964.19	
1069513.12		758548.93	Net Income
		1069513.12	

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DAKSHA CONSTRUCTION PVT. LTD.

Director

Agricultural Income

198450.00	Wages
29366.00	Seeds & Staples Purchase
24832.00	Fertilizer
12600.00	Irrigation
5850.00	Travelling
16258.00	Misc Expenses
287346.00	
295214.00	Net Agricultural Income
582560.00	

Contd 11

DAKSHA CONSTRUCTION PVT. LTD.

Director

Pallavi Gupta
AY 2019-20

Detalls of Land Sale

SL	Date	Kewala Deed No	Area of Land	Govt Value	Sale Value	Remarks	Proportinate cost of Acquisition	To Whom
1	22.12.2018	13295	3 Dec.	270000.00	270000.00	Out of Purchase RKD No- 4125 dt 19.04.2011 Total land purchase 97 Dec 31 Kari for Total Rs 3,55,000/- incljuding registrtation cost	10797.00	Jitendra Kumar
2	14.02.2019	2611	4 Dec 600 Sq Kari	355000.00	355000.00	Out of purchase RKD No-6546 dt 09.04.2012 143 Dec 9 Kari for Rs 4,45,000/- including registration cost.	11419.00	Kanchan Devi Kewala Executed by husband Arbind Kumar HUF
			7 Dec 600 Sq Kari	625000.00	625000.00		22216.00	

DAKSHA CONSTRUCTION PVT. LTD.

Director

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TDS Centralized Processing Cell | **TRACES** TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

- See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	ALJPG4633M	Current Status of PAN:	Active	Financial Year	2018-19	Assessment Year	2019-20
Name of Assessee	PALLAVI GUPTA						
Address of Assessee	C/O BISHWANATH JEWELLERS, PURNIA, MADHUBANI BAZAR, PURNIA, BIHAR, 854301						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections. Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted	Total TDS Deposited

Sr. No.	Section[1]	Transaction Date	Status of Booking[*]	Date of Booking	Remarks[**]	Amount Paid / Credited	Tax Deducted[##]	TDS Deposited

No Transactions Present

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted	Total TDS Deposited

Sr. No.	Section[1]	Transaction Date	Date of Booking	Remarks[**]	Amount Paid / Credited	Tax Deducted[##]	TDS Deposited

No Transactions Present

PART A2 – Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB (For Seller/Landlord of Property)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount[1]	Total TDS Deposited[***]

Sr. No.	TDS Certificate	Date of Deposit	Status of Booking[*]	Date of Booking	Demand Payment	TDS Deposited[***]
		Gross Total Across Deductor(s)				

No Transactions Present

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid / Debited	Total Tax Collected	Total TCS Deposited

Sr. No.	Section[1]	Transaction Date	Status of Booking[*]	Date of Booking	Remarks[**]	Amount Paid / Debited	Tax Collected[##]	TCS Deposited

No Transactions Present

PART C – Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major Head[2]	Minor Head[2]	Tax	Surcharge	Education Cess	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks[**]

No Transactions Present

PART D – Details of Paid Refund

Sr.	Assessment Year	Mode	Refund	Nature of	Amount of Refund	Interest	Date of Payment	Remarks

PART E – Details of AIR Transaction

Sr. No.	Type of Transaction[4]	Name of AIR Filer	Transaction Date[3]	Single / Joint Party Transaction	Number of Parties	Amount	Mode	Remarks[**]

No Transactions Present

Notes for AIR :

1. Due date for filing Annual Information return by specified entities (Filers) is 31st August, immediately following the FY in which transaction is registered / recorded. This section will be updated after filing AIR.
2. Transaction amount is total amount reported by AIR filer. It does not reflect respective share of each individual in joint party transaction.

BANSHA CONSTRUCTION PVT. LTD.

Director

PART F – Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB (For Buyer/Tenant of Property)

Bishwanath Jewellers (2018-2019)

Purnea

Pallvi Gupta

Ledger Account

1-Apr-2018 to 31-Mar-2019

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2018	By **Opening Balance**				7,15,505.00
10-4-2018	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the SGST deposited by online.*	Payment	29	2,675.00	
	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the SGST deposited by online.*	Payment	30	15,367.00	
	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the SGST deposited by online.*	Payment	31	1,550.00	
20-7-2018	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST deposited of A P Jewellers deposited from Bishwanath Jewellers*	Payment	210	500.00	
5-10-2018	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers a/c*	Payment	331	1,500.00	
12-10-2018	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers a/c*	Payment	348	3,850.00	
13-10-2018	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers a/c*	Payment	352	2,500.00	
	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers a/c*	Payment	353	2,075.00	
21-11-2018	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers a/c*	Payment	447	1,150.00	
24-1-2019	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers bank a/c*	Payment	603	50.00	
	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the GST amount of A P Jewellers deposited from bishwanath jewellers bank a/c*	Payment	604	16,707.00	
30-3-2019	To **Sbi Purnea S/b A/c No:- 10954145448** *Being the self assessment tax deposited by online of pallvi gupta from bishwanath jewellers bank a/c*	Payment	780	1,81,470.00	
31-3-2019	By **Sbi Purnea S/b A/c No:- 10954145448** *Ch. No. : 236372 received from pallvi gupta and deposited in bank*	Receipt	1198		8,50,000.00
				2,29,394.00	15,65,505.00
	To **Closing Balance**			13,36,111.00	
				15,65,505.00	**15,65,505.00**

DAKSHA CONSTRUCTION PVT. LTD.

Director

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 transmitted and verified electronically]

Assessment Year 2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
PALLAVI GUPTA			ALJPG4633M
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-3
0			
Road/Street/Post Office	Area/Locality		
MAIN ROAD	MADHUBANI BAZAR		Status: Individual
Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID
PURNIA	BIHAR	854301	XXXX XXXX 2635

Designation of AO(Ward/Circle): NEW ITO WARD 3(1),PURNEA

E-filing Acknowledgement Number: 452175870300319 | Original or Revised: ORIGINAL | Date(DD/MM/YYYY): 30-03-2019

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income			1	938600
2	Deductions under Chapter-VI-A			2	10000
3	Total Income			3	928600
3a	Current Year loss, if any			3a	0
4	Net tax payable			4	167008
5	Interest and Fee Payable			5	44459
6	Total tax, interest and Fee payable			6	211467
7	Taxes Paid	a Advance Tax	7a 30000		
		b TDS	7b 0		
		c TCS	7c 0		
		d Self Assessment Tax	7d 181470		
		e Total Taxes Paid (7a+7b+7c+7d)		7e	211470
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	0
10	Exempt Income	Agriculture	335640	10	335640
		Others	0		

The return has been electronically uploaded on 30-03-2019 from IP address 47.9.208.104 and has been electronically verified by PALLAVI GUPTA in the capacity of Self having PAN ALJPG4633M on 30-03-2019 18:02:11 from IP address 47.9.208.104 at PURNIA using Electronic Verification Code PIKTSY4UDI generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DAKSHA CONSTR... PVT. LTD.

Director

170

Tax Payer Counterfoil

PAN ALJPG4633M

Received from : PALXXXX GUPTA

Rs : 181470/-

(in words) : One Lakh And Eighty One Thousand And Four Hundred And Seventy Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head :OTHER THAN COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX [300]

For the assessment year : 2018-19

Payment Status : Success

SBI Ref No. : IK00ZPEEQ0

	BSR Code	Tender date	Challan No
CIN	0013283	300319	16274
Date of challan :	30-03-2019		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

DAKSHA CONSTRUCTION PVT LTD

Director

Ward -3 (1), PURNIA
ITR - 3
KDK - 11
e-filling

PALLAVI GUPTA
W/O Arvind Kumar
Madhubani Bazar
Purnia-854301

Asstt Year 2018-19
A/C Year 2017-18(F)

Status - Individual
DOB- 23.11.1979
D/O Madan Kumar Saraf .

PAN - A L J P G 4 6 3 3 M
DIAL - 242286 (PP)
Bank - State Bank of India Madhubani
Purnia SB A/C- 36047671843
IFSC- SBIN0017477

Computation of Income & Tax

1)	Business Income ----------		806552.76
	Net Profit As per P/L A.P. Jewellers		
2)	Long Term Capital Gain ----------		NIL
)	Interest & Other Income ----------		132048.00
	18835.00 Bank A/C Interest		
	5568.00 Bank Fixed Deposit Interest		
	107645.00 Deposit in Bank Sahara offered for Taxation.		
	132048.00		
			938600.76
	Less Exemption U/S 80----------	(-)	10000.00
	16835.00 Bank Interest U/S 80 TTA --		
	18835.00		
			928600.76

OR Say Rs 9,28,600.00 Net Income Returned

Agricultural Income- 335640.00 (12A 88 Dec)

TAX- 162144.00

S/C @ 2%- 3243.00

@1%- 1621.00

167008.00

Advance Tax Rs 30,000.00 Deposited vide Challan No- 16868 on 31.03.2018 in SBI 001349

DAKSHA CONSTRUCTION PVT. LTD.

Director

Contd.2

Balance Payable -	137008.00
234A-	9590.00
234B-	16440.00
234C-	8429.00
234 F-	10000
	181467.00

Self Asstt Tax Rs 1,81,470.00 deposited vide challan No-16274 on 30.02.2019 in State Bank of India-0013283

Contd. 3

DAKSHA CONSTRUCTION PVT. LTD.

Director

1670 1674

Balance Payable -		137008.00
234A-		9590.00
234B-		16440.00
234C-		8429.00
234 F-		10000
		181467.00

Self Asstt Tax Rs 1,81,470.00 deposited vide challan No-16274 on 30.02.2019 in State Bank of India-0013283

Contd. 3

DAKSHA CONSTRUCTION PVT. LTD.

Director

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Pallavi Gupta
AY 2018-19

Capital A/C

15347418.31 OB	171800.00 I Tax AY 2017-18
806552.78 Net Income From AP Jewellers	30000.00 Advance Tax
132048.00 Interest & Other Income	9200.78 Late Fee on GST
1907500.00 Sale Processed	111038.31 Expenses
335640.00 Agricultural Income	322039.09
	15207117.98 CF
15529157.07	15529157.07

Balance sheet

15207117.98 Pallavi Gupta	20304175.00 Fixed Assets As per Annexure-'C'
8452435.00 Unsecured Loans from others As per Annexure-'A'	105568.00 Sundry Debtors As per Annexure-'D'
	2145512.00 Closing Stock Trading Goods
2119592.00 Current Liabilities & Provision As per Annexure'B'	2133361.00 Loans & Advances As per Annexure-'E'
	247230.98 Bank Balance As per Annexure-'F'
	843298.00 Cash
25779144.98	25779144.98

Annexure-'A'

7952435.00 M/S Arvind Kr (HUF) PAN-AADHM5726N Land Advance Ganeshpur agricultural land 9 Acre 9 Dec

5423935.00 OB

150000.00 13.04.2017 Renu Upadhya Land Purchase

500000.00 27.04.2017 Renu Upadhya Land purchase

1400000.00 06.05.2017 By RTGS Deposit U Co Bank SB A/C

830500.00 17.05.2017 Land Sale Sashi Krishan Jha ½ share Arvind Kumar of Rs 16,61,000/- Deposit in Pallavi Gupta Bank A/C

(-) 723000 31.05.2017 Land Sale to Man Bodh Jha deposit Arbind Kumar HUF Bank A/C

(-) 354000 31.05.2017 Land Sale to Man Bodh Jha Depot Arvind Kumar HUF Bank A/C

725000.00 25.09.2017 By RTGS Deposit U Co Bank Current A/C

7952435.00 CF

500000.00 Ajay Kumar Lnad Advance PAN-.....

500000.00 01.07.2017 A/C Payee Cheque

500000.00 CF

8452435.00 Total of Annexure 'A'

DAKSHA CONSTRUCTION PVT. LTD.

Arvind Kumar

Director

Contd 4

Annexure-'B'

NIL Vat Tax Payable A/C Paid on 18.04.2017

426.00 OB

(-) 426.00 18.04.2017
NIL CF

2675.00 SGST Payable A/C paid on 20.04.2018

1550.00 Late fee payable A/C paid on 20.04.2018

6208.50 SGST payable A/C paid on 200.04.2018

6208.50 CGST payable A/C ppaid on 20.04.2018

2950.00 Late Fee payable A/c paid on 20.04.2018

2100000.00 Land purdhased Renu Upadhyaya payment outstanding

2119592.00 Total of Annexure -'B'

Annexure-'C'

242400.00 Gold Ornaments 705 gm Value As per past

42800.00 Silver Ornaments/Utensilts 5 kg Value As per past

22400.00 Diamond Value As per past

193000.00 Agricultural land 9-A, 9-Dec at Ganeshpur, Purnia Value As per past

2412870.00 Land 67Dec Mouza Madhubani Manjhali Chowk Purnia As per past

500000.00 OB WDV Land

(+) 1912870.00 OB Investment
2412870.00

355000.00 Land 97 Dec 3158 Kari Mouza Ramnpur Araria As per past

290000.00 Land 5 Dec 2 Kari Mouza Madhubani Mohalla Rahmat Nagar PURNIA As per past

740000.00 Land 18 Dec 9 Kari or 9 Katha Mohalla Pradhan Tola Mouza Madhubani Purnia As per past

434177.00 Land 140 Dec 4 Kari Mouza Goasi Thana Kritya Nand Nagar Distirct- Purnia As per past Deed No-6545

5270000.00 Land 8 Dec or 772 Sq ft with Building Sarboday Nagar Mouza Madhubani, Purnia purchase cost Rs 4785000/- + Reg & other Expenses Rs 4,85,000/- Total Purchase cost Rs 52,70,000/- purchase vide Deed No- 4512 dated 06 05.2017

78393.00 Land 26Dec 3 Kari 450 sq Kari Mouza Goasi Thana Kritya Nand Nagar District- Purnia As per past Deed No- 6546

211000.00 Land 1 Katha 10 Dhur or 3 Dec Mouza Madhubani Mohalla Rahmat Nagar District Purnia As per past

870000.00 Land 11 Katha Moiuza Madhubani Mohalla Rahmat Nagar Purnia As per Past

DARSHA CONSTRUCTION PVT. LTD.
Director

Contd 5

845000.00 Land 10K Mouza Madhubani Mohalla Rahmat Nagar Purnia As per Past

3700000.00 Land 16Dec 8Kari Mouza Madhubani Purnia As per last year

3710000.00 Land 16 Dec 8 Kari or 8 K 16 Dec purchased in Tarbanna Tola, Madhubani, Purnia vide Registered Kewala Deed No- 4694 dt21.04.2015 As per last year

625000.00 Agricultural land 1 Acre Mouza Goasi Kriyanand Nagar District- Purnia As per last year

240000.00 Agricultural land 20 Dec Mouza Goasi Krityanand Nagar District- Purnia.....

86.00 Computer

143.00 OB

(-) 57.00 Dep @ 40%

86.00 CF

8131.00 Furniture

9035.00 OB

(-) 904.00 Dep @ 10%

8131.00 CF

13918.00 Weight & Measurement Machine

16374.00 OB

(-) 2456.00 Dep @ 7.50%

13918.00 CF

20304175.00 Total of Annexure -'C'

Annexure-'D'

105568.00 Fixed Deposit SBI Madhubani Purnia Rs 1,00,000/- FD No-36950367314 from 15.06.2017/15.08.2018 MV Rs 1,08,315/- Interest @ 6.90% Accrued interest Rs 5,568/- TDS Rs NIL

105568.00 Total of Annexure-'D'

Annexure-'E'

DAKSHA CONSTRUCTION PVT. LTD.
Arvind kumar
Director

700000.00 Amrendra Prasad Das (Land Advance)

700000.00 21.07.2017 A/C Payee cheque

700000.00 CF

500000.00 Mira Land Advance

500000.00 08.11.2017

500000.00 CF

715505.00 Bishwanath Jewellers Prop Arvind Kumar PAN-AKUPK4084C

267240.00 OB

Contd 6

(-)	426.00	17.04.2017	VAT Tax Deposit AP Jewellers
(+)	200000.00	29.05.20174	SBI Loan A/C transferred
(+)	500000.00	30.05.2017	SBI Loan A/C transferred
(-)	25913.00	27.07.2017	VAT Tax Deposit AO Jewellers
(-)	16596.00	22.12.2017	GST Tax Deposit AP Jewellers
(-)	7000.00	22.01.2018	GST Tax Deposit AP Jewllers
(-)	171800.00	31.03.2018	Self Asstt Tax (0217-18)
(-)	30000.00	31.03.2018	Advance Tax
	715505.00		CF

200000.00 Bhairo Murmu Land Advance

200000.00 30.11.2017 A/C Payee Cheque

200000.00 CF

17856.00 igst Advance Imput Tax

2133361.00 Total of Annexure-'E'

Annexure-'F'

106.19 SBI Madhubani SB A/C No-36047671843-IFSC-SBIN0017477

239842.44 U Co Bank Purnia Current A/c No- 03080210001097-IFSC-UCBA0000308

6613.83 U Co Bank Purnia SB A/C No- 03080110041796-IFSC-UCBA0000308

668.52 U Co Bank Zila Parishad, Purnia SB A/C No- 18860110017685-IFSC-UCBA0001886

247230.98 Total of Annexure-'F'

Contd 7

DAKSHA CONSTRUCTION PVT. LTD.

Director

A P Jewellers
Bhatta Bazar, Purnia
TRADING A/C

Silver Ornaments

8000499.40 Sale — 441112.00 OB — 21-522-000

2591240.10 85-888-000 — 8500636.00 Purchase — 315-516-000

5409259.30 170-280-000 — 3629106.00 141-100-000
8000499.40 256-168-000

4871530.00 174-416-000
8500636.00 315-416-000

2145512.00 CS

1204263.40 GP

10146011.40 — 337-038-000 — 10146011.40 — 337-038-000

Profit & Loss A/C

1204263.40 By GP Trading A/C

15400.00 Electricity Expenses

12000.00 Shop Rent

348000.00 Wages

18893.64 Other Expenses

2379.02 Bank Charges

3860.00 Printing & Stationery

12654.62 Misce Expenses
18893.64

3417.00 Depreciation
397710.64

1204263.40 — 806552.76 Net Income
1204263.40

DAKSHA CONSTRUCTION PVT. LTD.

Director

Contd 8

Agricultural Income

692280.00	Gross Receipt	245200.00	Wages
		39850.00	Seeds & Staples Purchase
		27240.00	Fertilizer
		16800.00	Irrigation
		7900.00	Travelling
		19650.00	Misc Expenses
		356640.00	
		335640.00	Net Agricultural Income
692280.00		692280.00	

Contd 9

DAKSHA CONSTRUCTION PVT. LTD.

Director

Details of Land Sale

SL	Date	Kewala Deed No	Area of Land	Govt Value	Sale Value	Remarks	Proportinate cost of Acquisition	To Whom
1	17.05.2017	---4909	4 Dec 05 Kar (Proportinate @ 50%)	830500.00	830500.00	Out of Purchase RKD No- 7203 dt 27.05.2008 7Dec 3½ Kari Rs 100000/-	55102.00	Smt Sashi Kiran Jha
2	31.05.2017	-- 5570	5 Dec 250 Sq Kari or 2K 10 Dhur	1077000.00	1077000.00	Out of purchase RKD No-7203 dt 27.05.08 7Dec 3½ Kari	44898.00	Kewala Exeucted by Husband Arbind Kumar HUF
			9 Dec 255 Sq kari or 6K 7 Dhur	1907500.00	1907500.00		100000.00	

DAKSHA CONSTRUCTION PVT. LTD.

Director

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PALLAVI GUPTA

Client Code:11
Assessment Year:2018-2019

Statement of LT Capital Gain

Sr No	Particulars	Sale Date	Sale Consider	Purchase Date	Purchase Cost	Index Cost	Exemption	Exp	Gain/Loss
1	§ DEC 255 SQ KARI SOLD VIDE RKD NO: 4909 DT 17/05/2017 & 5570 DT 31/05/2017(Other Assets)	17/05/2017	1907500	27/05/2008	100000	198540	1708960	0	0
	Total		1907500		100000	198540	1708960	0	0

DAKSHA CONSTRUCTION PVT. LTD.

Director

Data updated till 3-Aug-2018

TDS | TRACES

Centralised Processing Cell | TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

...section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

...ssessee Permanent Account Number (PAN)	ALJPG4633M	...f current Status of PAN*	Active	Financial Year	2017-18	Assessment Year	2018-19
Name of Assessee	PALLAVI GUPTA						
Address of Assessee	C/O BISHWANATH JEWELLERS, PURNIA, MADHUBANI BAZAR, PURNIA, BIHAR, 854301						

...above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections ...www.tin-nsdl.com / www.utitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

...communication details for TRACES can be updated in Profile section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

...RT A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted*	Total TDS Deposited

Sr. No.	Section[1]	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited

...Transactions Present

...RT A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted*	Total TDS Deposited

Sr. No.	Section[1]	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited

...Transactions Present

...RT A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB (For Seller/Landlord of Property)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***

Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking	Date of Booking	Demand Payment	TDS Deposited***
		Grand Total Across Deductor(s)				

...ransactions Present

...RT B - Details of Tax Collected at Source

Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected*	Total TCS Deposited

Sr. No.	Section[1]	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ++	TCS Deposited

...ransactions Present

C - Details of Tax Paid (other than TDS or TCS)

Major Head	Minor Head	Tax	Surcharge	Education Cess	Others	Total Tax	BSR Code	Date of Deposit	Remarks**	Challan Serial Number
0021	100	30000.00	0.00	0.00	0.00	30000.00	0011349	31-Mar-2018	16868	-

...- Details of Paid Refund

Sr. No.	Assessment Year	Mode	Amount of Refund	Interest	Date of Payment	Remarks

...ransactions Present

...Details of AIR Transaction

Sr. No.	Type Of Transaction	Name of AIR Filer	Transaction Date	Single/Joint Party Transaction	Number of Parties	Amount	Mode	Remarks**

...sactions Present

...r AIR:

DAKSHA CONSTRUCTION

Director

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Assessee Name: VALLAVI GUPTA

Assessment Year: 2016-17

Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB (For Buyer/Tenant of Property)

Name of Deductor	PAN of Deductor	Transaction ID	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS***
TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	Total TDS Deposited***	Total Amount Deposited other than TDS***
Grand Total Across Deductor(s)					

Transactions Present

(All amount values are in INR)

TDS Defaults* (Processing of Statements)

Sr No	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr No	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

Transactions Present

Note:

*Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.

For more details please log on to TRACES as taxpayer.

Correct Information

Part of Form 26AS	Contact in case of any Rectification*
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	Concerned AIR Filer
F	NSDL / Concerned Bank Branch
G	Deductor

Codes used in Form 26AS

Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors. "P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement

Remarks

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'C'	Rectification of error in AIR filed by filer
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197
'T'	Transporter
'G'	Reprocessing of Statement

Tax Deducted includes TDS, Surcharge and Education Cess
Deducted includes TDS, Surcharge and Education Cess
Tax Collected includes TCS, Surcharge and Education Cess
Collected includes TCS, Surcharge and Education Cess
d TDS Deposited will not include the amount deposited as Fees and Interest
tal Amount Deposited other than TDS includes the Fees , Interest and Other ,,etc

DAKSHA CONSTRUCTION PVT. LTD.

Director

r Form 26AS

LIS8

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 transmitted and verified electronically)

Assessment Year 2017-18

PERSONAL INFORMATION AND DATE OF ELECTRONIC TRANSMISSION

Name			PAN
PALLAVI GUPTA			ALJPG4633M
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-3
0			
Road/Street/Post Office	Area/Locality		
MAIN ROAD	MADHUBANI BAZAR		Status: Individual
Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID
PURNIA	BIHAR	854301	XXXX XXXX 2635

Designation of AO(Ward/Circle): NEW ITO WARD 3(1),PURNEA | Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 595998520310318 | Date(DD/MM/YYYY): 31-03-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	1038812
2	Deductions under Chapter-VI-A				2	20825
3	Total Income				3	1017990
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	182012
5	Interest payable				5	34791
6	Total tax and interest payable				6	216803
7	Taxes Paid	a	Advance Tax	7a 45000		
		b	TDS	7b 0		
		c	TCS	7c 0		
		d	Self Assessment Tax	7d 171800		
		e	Total Taxes Paid (7a+7b+7c +7d)		7e	216800
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0
10	Exempt Income	Agriculture		376050	10	376050
		Others		0		

The return has been electronically uploaded on 31-03-2018 from IP address 47.29.52.36 and has been electronically verified by PALLAVI GUPTA in the capacity of _____ having PAN ALJPG4633M on 05-04-2018 12:31:19 from IP address 117.205.253.44 at PURNIA using Electronic Verification Code QVY7WC8E4I generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DAKSHA CONSTRUCTION PVT. LTD.

Director

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Tax Payer Counterfoil

PAN ALJPG4633M

Received from : PALXXXX GUPTA

Rs : 171800/-

(in words) : One Lakh And Seventy One Thousand And Eight Hundred Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head :OTHER THAN COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX [300]

For the assessment year : 2017-18

SBI

Payment Status : Success

SBI Ref No. : IK00NYYOU6

	BSR Code	Tender date	Challan No
CIN	0004329	310318	57508
Date of challan :	31-03-2018		

State Bank of India
Bangalore Focal Point Branch
Bangalore
(Internet Collection Center)

DAKSHA CONSTRUCTION PVT. LTD.

Director

Ward -3 (1), PURNIA
ITR - 3
KDK - 11
e-filling

PALLAVI GUPTA
W/O Arvind Kumar
Madhubani Bazar
Purnia-854301

Asstt Year 2017-18
A/C Year 2016-17(F)

Status - Individual
DOB- 23.11.1979
D/O Madan Kumar Saraf

PAN - A L J P G 4 6 3 3 M
DIAL - 242286 (PP)
Bank - State Bank of India Madhubani
Purnia SB A/C- 36047671843
IFSC- SBIN0017477

Computation of Income & Tax

1)	Business Income ----------		870818.53
	Net Profit As per P/L A.P. Jewellers		
2)	Long Term Capital Gain ----------		162905.00
3)	Interest & Other Income ----------		5087.58
	4166.00 Bank A/C Interest		
	921.58 Domestic Gas Subsidy		
	5087.58		
			1038811.11
	Less Exemption U/S 80----------	(-)	20825.00
	16659.00 LIP Rebate U/S 80C --		
	4166.00 Bank Interest U/S 80 TTA --		
	20825.00		
			1017986.11

OR Say Rs 10,17,990.00 Net Income Returned

Agricultural Income- 376050.00 (12A 88 Dec)

TAX-	176711.00
S/C @ 2%-	3534.00
@1%-	1767.00
	182012.00

Advance Tax Rs 45,000/- Deposited vide ChallanNo-00300 on 17.09.2016in SBI Gandhinagar Bangalore-0013283

Balance Payable -	137012.00
234A-	10960.00
234B-	16440.00
234C-	7391.00
	171803.00

Self Asstt Tax Rs 1,71,800.00 deposited vide challan No- on 31.03.2018 in State Bank of India, Purnia

DARSHAN CONSTRUCTION PVT. LTD.
Director

Contd.2

Capital A/C

9366128.84	OB	22020.00	I Tax AY 2015-16
870816.53	Net Income From AP Jewellers	96700.00	I Tax AY 2016-17
5087.58	Interest & Other Income	45000.00	Advance Tax
1999869.00	Excess over Sale & Purchase Long Term Capital Gains	48000.00	Expenses
		16659.00	LIP
376050.00	Agricultural Income	1673.00	Interest paid on LIP
		324.00	Bank Charges
		41309.00	Security Deposit to Natural Publiship Housing Ltd from Balance sheet withdrawn
		18852.01	Adv. To Natural Publishing Housing Ltd from Balance sheet withdrawn
		0.63	Written off
		290537.64	
12637953.95		12347416.31	CF
		12637953.95	

Balance sheet

12347416.31	Pallavi Gupta	15037592.00	Fixed Assets As per Annexure-'C'
5423935.00	Unsecured Loans from others As per Annexure-'A'	629162.00	Sundry Debtors As per Annexure-'D'
426.00	Current Liabilities & Provision As per Annexure'B'	441112.00	Closing Stock Trading Goods
		267240.00	Loans & Advances As per Annexure-'E'
		480857.31	Bank Balance As per Annexure-'F'
		915814.00	Cash
17771777.31		17771777.31	

Contd. 3

DAKSHA CONSTRUCTION PVT. LTD.

Director

Annexure-'A'

5423935.00 M/S Arvind Kr (HUF) PAN-AADHM5726N Land Advance Ganeshpur agricultural land 9 Acre 9 Dec

5163000.00 OB

(+) 500000.00 01.04.2016 transferred from Land Advance Tulika Prasad & Gautam Kumar

(-) 200000.00 25.04.2016Abhisek Kumar Jha Land Amount Intt deposit in Arvind Kumar HUF A/C

(-) 200000.00 24.05.2016 Abhisekh Kumar Jha land amount Deposit in Arvind Kr HUF A/C

(-) 139065.00 23.11.2016 Abhisekh Kumar Jha land amount deposit Arvind Kumar HUF A/C

(+) 300000.00 12.01.2017 A/C Payee Cheque

5423935.00 CF

NIL Tulika Prasad & Gautam Kumar Land Advance

500000.00 OB

(-) 500000.00 01.04.2016 transferred to Arvind Kumar HUF Loan A/C

NIL CF

5423935.00 Total of Annexure 'A'

Annexure-'B'

426.00 Vat Tax Payable A/C Paid on 18.04.2017

426.00 Total of Annexure -'B'

Annexure-'C'

242400.00 Gold Ornaments 705 gm Value As per past

42800.00 Silver Ornaments/Utensilts 5 kg Value As per past

22400.00 Diamond Value As per past

193000.00 Agricultural land 9-A, 9-Dec at Ganeshpur, Purnia Value As per past

2412870.00 Land 67Dec Mouza Madhubani Manjhali Chowk Purnia As per past

500000.00 OB WDV Land

(+) 1912870.00 Current year investment

2412870.00

355000.00 Land 97 Dec 3158 Kari Mouza Rampur Araria As per past
290000.00 Land 5 Dec 2 Kari Mouza Madhubani Mohalla Rahmat Nagar PURNIA As per past
740000.00 Land 18 Dec 9 Kari or 9 Katha Mohalla Pradhan Tola Mouza Madhubani Purnia As per past
434177.00 Land 140 Dec 4 Kari Mouza Goasi Thana Kritya Nand Nagar Distirct- Purnia As per past Deed No-6545

143 Dec 9 Kari 445000.00

(-) 3Dec 5 Kari 10823.00

140 Dec 4 Kari 434177.00

DAKSHA CONSTRUCTION PVT. LTD.

Director

Contd 4

78393.00 Land 26Dec 3 Kari 450 sq Kari Mouza Goasi Thana Kritya Nand Nagar District- Purnia As per past Deed No- 6546

	49 Dec 8 Kari 500Sqkari	1527|66.00
(-)	23Dec 5Kari 50sqkari	74373.00
	26 Dec 3Kari 450sqkari	78393.00

211000.00 Land 1 Katha 10 Dhur or 3 Dec Mouza Madhubani Mohalla Rahmat Nagar District Purnia As per past

870000.00 Land 11 Katha Moiuza Madhubani Mohalla Rahmat Nagar Purnia As per Past

845000.00 Land 10K Mouza Madhubani Mohalla Rahmat Nagar Purnia As per Past

3700000.00 Land 16Dec 8Kari Mouza Madhubani Purnia As per last year

3710000.00 Land 16 Dec 8 Kari or 8 K 16 Dec purchased in Tarbanna Tola, Madhubani, Purnia vide Registered Kewala Deed No- 4694 dt21.04.2015 As per last year

625000.00 Agricultural land 1 Acre Mouza Goasi Kriyanand Nagar District- Purnia purchase vide Regd. Kewala Deed No-12726 dated 01.09.2016 purchase cost Rs 5,50,000/-+ Regd & Other Expenses Rs 75,000/- TOTAL purchase cost Rs 6,26,000/- purchase from Binay Kumar Sah

240000.00 Agricultural land 20 Dec Mouza Goasi Krityanand Nagar District- Purnia purchase vide Regd.Kewala Deed No--12727 dated 01.09.2016 purchase cost Rs 1,10,000/-+ 1,30,000/-Registry & Other Expenses Total Purchase cost Rs 2,40,000/- purchase frorn Deepa Gupta

143.00 Computer

	358.00 OB	
(-)	215.00	Dep @ 60%
	143.00	CF

9035.00 Furniture

	10039.00 OB	
(-)	1004.00	Dep @ 10%
	9035.00	CF

16374.00 Weight & Measurement Machine

	19263.00 OB	
(-)	2889.00	Dep @ 7.50%
	16374.00	CF

15037592.00 Total of Annexure -'C'

DAKSHA CONSTRUCTION PVT. LTD.

Director

Annexure-'D'

629162.00 Vinayak Traders

629162.00 Total of Annexure-'D'

Contd. 5

Annexure-'E'

NIL Security deposite to Netural Publishing House Ltd.

41309.00 OB

NIL Netural Publishing House Limited OB

18852.01 OB

267240.00 Bishwanath Jewellers Prop Arvind Kumar PAN-AKUPK4084C

(-)	45000.00	17.09.2016	Advance Tax
(-)	9695.00	30.12.2016	Vat Tax
(+)	400000.00	10.01.2017	A/C Payee Cheque
(+)	175000.00	24.01.2017	A/C Payee Cheque
(-)	200000.00	03.02.2017	RTGS
(-)	23585.00	26.03.2017	Vat Tax Deposit
(-)	29480.00	27.03.2017	Vat Tax Deposit
	267240.00		

NIL Sunil Karmkar

(+)	41400.00	10.04.2016	Cash
(-)	41400.00	21.01.2017	A/C Payee Cheque No- 403905
	NIL		

267240.00 Total of Annexure-'E'

Annexure-'F'

10213.00 SBI Madhubani SB A/C No-36047671843-IFSC-SBIN0017477

177427.04 U Co Bank Purnia Current A/c No- 03080210001097-IFSC-UCBA0000308

293157.63 U Co Bank Purnia SB A/C No- 03080110041796-IFSC-UCBA0000308

59.64 U Co Bank Zila Parishad, Purnia SB A/C No- 18860110017685-IFSC-UCBA0001886

480857.31 Total of Annexure-'F'

Cash depositd between 09.11.2016 to 30.12.2016

U Co Bank Purnia Current A/C No-03080210001097 in the name of A.P. Jewellers

Date		Amount
10.11.2016		600000.00
	Total-	600000.00

DAKSHA CONSTRUCTION PVT. LTD.

Director

Contd 6

(15)

Pallavi Gupta
AY 2017-18

A P Jewellers
Bhatta Bazar, Purnia
TRADING A/C

Silver Ornaments

8328137.80 Sale	346-927-900	488802.00 OB	22-008-900
441112.00 CS	21-522-000	7062709.00 Purchase	346-441-000
		1217738.80 GP	
8769249.80	368-449-900	8769249.80	368-449-900

Profit & Loss A/C

1217738.80 By GP Trading A/C		5901.00 Electricity Expenses	
		12000.00 Shop Rent	
		312000.00 Wages	
		12911.27 Other Expenses	
			473.10 Bank Charges
			2480.00 Printing & Stationery
			600.17 Interest on VAT Tax
			9358.00 Misce Expenses
			12911.27
		4108.00 Depreciation	
		346920.27	
1217738.80		870818.53 Net Income	
		1217738.80	

Contd 7

DAKSHA CONSTRUCTION PVT. LTD.

Director

Agricultural Income

716285.00	Gross Receipt	242800.00	Wages
		38452.00	Seeds & Staples Purchase
		25656.00	Fertilizer
		16560.00	Irrigation
		7640.00	Travelling
		8927.00	Misc Expenses
		340235.00	
		376050.00	Net Agricultural Income
716285.00		716285.00	

DAKSHA CONSTRUCTION PVT. LT
Director

Details of Land Sale

SL	Date	Kewala Deed No	Area of Land	Govt Value	Sale Value	Remarks	Proportinate cost of Acquisition	To Whom
1	24.10.2016	12873	05 Dec 350Sqkari	412000.00	412000.00	Out of Purchase RKD No- 6546 dt 09.04.2012 1Acre 43D 09Kari for Rs 445000/-	16545.00	Sweta Priya
2	18.04.2016	4337	4Dec 300 SqKari	332000.00	332000.00	Out of Purchase RKD No-6546 dt 19.04.2012 1Acre 43 D 09Kari For Rs 445000/-	14844.00	Rakesh Kumar
3	18.04.2016	4336	4Dec 200 sq Kari	324000.00	324000.00	Out of purchase RKD No-6546 dt 09.04.2012 1Acre 43 Dec 9Kari For Rs 4,45,000/-	12988.00	Ajeet Kumar Singh
4	18.4.2016	4335	6Dec 200 sqkari	478000.00	478000.00	Out of purchase RKD No-6456 dt 09.04.2012 -1Acre 43 Dec 9Kari For Rs 4,45,000/-	19173.00	Sitanshu Kumar

DAKSHA CONSTRUCTION PVT. LTD.

Director

Contd 8

5	26.11.2016 - 13718	7 Dec.	539065.00	539065.00	Out of purchase RKD No-6546 dt 09.09.2012 1Acre 43 Dec 9Kari for Rs 4,45,000/- sold 3.5 Dec out of purchase RKD no-6545 dt 9.4.12 1Acre 43Dec9Kari for Rs 4,45,000/- sold 305 dec.	10823.00	Abhisekh Kumar Jha
						10823.00	
		27 Dec 50Sqkari	2085065.00	2085065.00		85196.00	

DAR CONSTRUCTION PVT. LTD.

Director

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Gmail

RERA BIHAR <rerabihar@gmail.com>

Query regarding application for registration of SB Apartment project (RERAP01122021145037-1)

1 message

RERA BIHAR <rerabihar@gmail.com> Wed, Aug 4, 2021 at 1:00 PM
To: arvindshah0303@gmail.com
Cc: rahul.bks1988@gmail.com

Sir

With regard to your application for registration of the project named SB Apartment bearing application no. RERAP01122021145037-1, you are requested to submit following documents within three days of issuance of this letter failing which the process to reject the application would be initiated

1. Duly filled form B having name of the project and completion date without any overwriting and also it should have signature of the authorised person.

2. A certificate from a registered CA that the advance of Rs 11,19,000, as shown in the balance sheet of 2019-20 has not been taken for SB Apartment project.

3. Background of the directors of the company with their experience, if any, in the real estate sector.

4. Copy of IT return of previous three years of all the directors of the company.

--

Regards

Sd/-

Authorised Signatory

Real Estate Regulatory Authority,
6th Floor,
BSBCCL Campus,
Hospital Road, Shastri Nagar
Patna-800023,
Bihar

255

M

Fwd: Query regarding application for registration of SB Apartment project (RERAP01122021145037-1)

1 message

Rajiv Kumar Singh <rajiv.vastu@gmail.com> Thu, 5 Aug 2021 at 3:19 pm
To: 29santosh@gmail.com <29santosh@gmail.com>

——— Forwarded message ———
From: **Arvind Shah** <arvindshah0303@gmail.com>
Date: Wed, 4 Aug 2021, 5:42 pm
Subject: Fwd: Query regarding application for registration of SB Apartment project (RERAP01122021145037-1)
To: rajiv.vastu@gmail.com <rajiv.vastu@gmail.com>

——— Forwarded message ———
From: **Arvind Shah** <arvindshah0303@gmail.com>
Date: Wed, 4 Aug, 2021, 3:17 pm
Subject: Fwd: Query regarding application for registration of SB Apartment project (RERAP01122021145037-1)
To: <sinhaamit0407@gmail.com>

——— Forwarded message ———
From: **Arvind Shah** <arvindshah0303@gmail.com>
Date: Wed, 4 Aug, 2021, 1:09 pm
Subject: Fwd: Query regarding application for registration of SB Apartment project (RERAP01122021145037-1)
To: <sinhaamit0407@gmail.com>

——— Forwarded message ———
From: **RERA BIHAR** <rerabihar@gmail.com>
Date: Wed, 4 Aug, 2021, 1:00 pm
Subject: Query regarding application for registration of SB Apartment project (RERAP01122021145037-1)
To: <arvindshah0303@gmail.com>
Cc: <rahul.bks1988@gmail.com>

Sir

DAKSHA CONSTRUCTION PVT. LTD.
Director

With regard to your application for registration of the project named SB Apartment bearing application no. RERAP01122021145037-1, you are requested to submit following documents within three days of issuance of this letter failing which the process to reject the application would be initiated

1. Duly filled form B having name of the project and completion date without any overwriting and also it should have signature of the authorised person.

2. A certificate from a registered CA that the advance of Rs 11,19,000, as shown in the balance sheet of 2019-20 has not been taken for SB Apartment project.

3. Background of the directors of the company with their experience, if any, in the real estate sector.

4. Copy of IT return of previous three years of all the directors of the company.

-

Regards

Sd/-

Authorised Signatory

Real Estate Regulatory Authority,
6th Floor,
BSBCCL Campus,
Hospital Road, Shastri Nagar
Patna-800023,
Bihar

DAKSHA CONSTRUCTION PVT. LTD.

Director

NOTARY

To
The Authorised Officer
RERA, Patna-23
Bihar

Subject: No Any Real Estate Business ~~in~~ Experia in previous years: Declaration

Sir/madam,

I, Arvind Kumar Sahe No business Experiance in the privous years. in Real Estate business; directly or indirectly.

5.B. APARTMENT project is my first Real Estate business.

With Regards
Thanks

Daksha Construction Pvt. Ltd.
Director

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DAKSHA CONSTRUCTION PVT. LTD.

Registration No-U45309BR2019PTC044132
BUILDERS & DEVELOPERS
Regd.Off:-Madhubani Bazaar, Purnia
Bihar-854301

Arvindshah0303@gmail.com
Mob NO-9939269999

Letter No- RERA05/21-22

Date-06/08/2021

To
The Authorized officers
RERA,Patna-23
bihar

subject- as per your query against project S B APARTMENT,APPLICATION NO-RERAP01122021145037-1

Sir/Madam,

With respectfully,as per your query E-mail,following documents are submitted with this letter.

Attach 1. Certificate of practicing C.A against loan & advances are not taken for this project and This loan taken from related party without any interest.

Attach 2.query of point 3 & 4

IT RETURN OF PRECEEDING 3 YEARS.

And self declaration of not involved any type of real estate business in any previous years.

Attach 3- FORM-B

With regards.

Thankfully

Attachment as mentioned above.

DAKSHA CONSTRUCTION PVT. LTD.

Director