

AUDIT REPORT

YEAR: 2022-23

M/S KUMAR CONSTRUCTIONS

Mahalaxmi Complex, Rajendra Path,

PATNA - 800 001

Auditor

M/S SUBODH GOEL & CO.

Chartered Accountants

Head Office:

202, Rani Plaza, Exhibition Road,
PATNA - 800 001

Branch Office :-

301, Krishna Plaza,
A CHS, 3rd Floor, Above Krishna Sweets,
Near Railway Station, Thane West- 400602
Maharashtra

Ph.: 0612-2320912

Mob: 94310-19121/ 93344 88021

Email: skgoel_fca@rediffmail.com



SUBODH GOEL & CO.

Chartered Accountants

Head Off : 202 Rani Plaza, Exhibition Road, PATNA -800001 (Bihar)

Tel : 0612-2320912 / 2320455
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BRANCH

: AT MAHARASHTRA : 301, Krishna Plaza, A CHS, 3rd Floor, Above Krishna Sweets, Near Railway Station, Thane West - 400602 (Maharashtra), Mob. No. : +91 92233 53651

FORM NO. 3CB

[SEE RULE 6G(1)(b)]

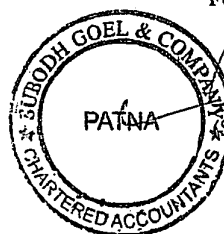
Audit report under section 44AB of the Income - tax Act 1961,
in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G

- 1 We have examined the balance sheet as on 31st March, 2023, and the profit and loss account for the period beginning from 1st April, 2022 to ending on 31st March, 2023, attached herewith, of M/S KUMAR CONSTRUCTION, 1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001, (PAN: AAIFK8401F).
- 2 We certify that the Balance Sheet and the profit and loss account are in agreement with the books of account maintained at the head office at 506, Hariom Commercial Complex, New Dakbunglow Road, Patna-800001 and nil branches.
- 3 (a) We report the following observations / comments / discrepancies / inconsistencies; if any:
(b) Subject to above -
 - A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - B. In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - C. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - (i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2023 and
 - (ii) In the case of the profit and loss account of the profit of the assessee for the year ended on that date.
- 4 The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.
- 5 In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations / qualifications, if any;
 - a.Others: The assessee is involved is engaged in construction of immovable properties where exists numerous items in the stock. Thus the assessee finds it difficult to maintain item-wise stock records. Hence, quantative details can not be given.
 - b.Others.: The value adopted or assessable for consideration pertaining to section 43CA is taken on the date on which agreement for sale has been made which has been given by the assessee.
 - c.Others:The information provided in the point no 41 in relation to demand raised / refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth Tax Act, 1957 is as provided by the assessee.
 - d. Others: The Information related to Clause 44 has not been provided to us. So we are not in a position to comment on the same.

UDIN : 23074835BGUSFY8307

Place : Patna.

Date : 15-09-2023



For SUBODH GOEL & CO.

Chartered Accountants

SUBODH KUMAR GOEL)

Partner

M. No.- 74835

202, Rani Plaza
Exhibition Road
PATNA- 800 001

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 KUMAR CONSTRUCTION
- 2 Address of the Assessee : 1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001
- 3 Permanent Account Number(PAN)/Aadhar Number : AADFK9908L
- 4 Whether the assessee is liable to pay is liable to pay indirect tax like excise duty, service tax, sales tax, goods & service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same. : GST 10AADFK9908L1Z8
- 5 Status : Partnership Firm
- 6 Previous Year : From 1st April, 2022
To 31st March, 2023
- 7 Assessment Year : 2023-24
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted : Clause (a) of section 44AB of Income Tax Act, 1961
- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?? : Not Applicable

PART - B

- 9 (a) If Firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.
In case of AOP, whether shares of members are intermediate or unknown?

Name	Profit Sharing Ratio (in %)
Anup Kumar	30
Mamta Raj	60
Rohit Shankar	10

- (b) If there is any change in the Partners or members or in their profit sharing ratio since the last date of preceding year, the particulars of such change.

Name	Profit Sharing Ratio (in %) (Old)	Profit Sharing Ratio (in %) (New)
Anup Kumar	30%	30%
Mamta Raj	60%	60%
Ajit Kumar Choudhary	10%	0%
Rohit Shankar	0%	10%

- 10 (a) Nature of Business or Profession. (if there is more than one business or profession is carried on during the previous year, nature of every business or profession)

: Commercial and residential Builders & Developer
Code : 06010

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

: No Change

- 11 (a) Whether Books of Account are prescribed under section 44AA, if yes, list of books so prescribed

: Not Prescribed

- (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.)

: Following Books of Accounts are maintained in a Computer System :
Cash book, Bank Book, Ledger, Journal, Sales & Purchase Register,

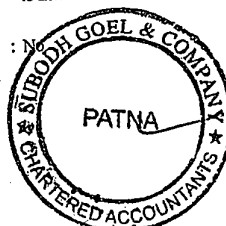
Address:-

: 1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001

- (c) List of books of account and nature of relevant documents examined.

: Cash book, Bank Book, Ledger, Journal, Sales & Purchase Register, is Examined.

- 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).



- 13 (a) Method of accounting employed in the previous Year : Mercantile
- (b) Whether there has been any changes in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No Change

- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. : Not Applicable

Serial Number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)

- (d) Whether any adjustment is required to be made to the profits of loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). No Deviation

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

	Increase (in Profit (Rs.))	Decrease (in profit (Rs.))	Net Effect (Rs.)
ICDS I Accounting Policies			
ICDS II Valuation of Inventories			
ICDS III Construction Contracts			
ICDS IV Revenue Recognition			
ICDS V Tangible Fixed Assets			
ICDS VI Changes in Foreign Exchange Rates			
ICDS VII Governments Grants			
ICDS VIII ICDS IX Securities Borrowing Costs			
ICDS X Provisions, Contingent Liabilities and Contingent Assets			
Total			

(f) Disclosure as per ICDS

ICDS I	- Accounting Policies
ICDS II	- Valuation of Inventories
ICDS III	- Construction Contracts
ICDS IV	- Revenue Recognition
ICDS V	- Tangible Fixed Assets
ICDS VII	- Governments Grants
ICDS IX	- Borrowing Costs
ICDS X	- Provisions, Contingent Liabilities and Contingent Assets

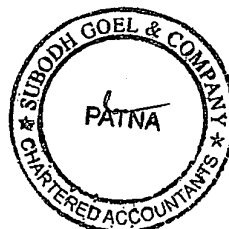
Please Refer

Annexure- 'A'

- (g) 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. : No Deviation
- 14 (a) Method of valuation of closing stock employed in the previous year. : WIP are valued at cost.
- (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 Deviation
- 15 Give the following particulars of the capital assets converted into stock in trade:- : Nil
- (a) Description of capital assets; :
- (b) Date of acquisition; :
- (c) Cost of acquisition :
- (d) Amount at which the assets is converted into stock in trade :

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

- (a) the items falling within the scope of section 28; : Nil
- (b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; : Nil
- (c) escalation claims accepted during the previous year; : Nil
- (d) any other item of income; : Nil



(c) 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 or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish

: Please Refer

Annexure- 'B'

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

:

(a) Description of asset/block of assets.

: Please refer

Annexure "C"

(b) Rate of depreciation.

: Please refer

Annexure "C"

(c) Actual cost or written down value, as the case may be

: Please refer

Annexure "C"

(ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only).

Not Applicable

(cb) Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession.

(cc) Adjusted written down value

(d) Additions/ deductions during the year with dates in the case of any addition of an asset, date put to use : including adjustments on account of-

: Please refer

Annexure "C"

(i) Central Value Added Tax credit claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,

: Nil

(ii) change in rate of exchange of currency, and

: Nil

(iii) subsidy or grant or reimbursement, by whatever name called.

: Nil

(e) Depreciation allowable.

: Please refer

Annexure "C"

(f) Written down value at the end of year.

: Please refer

Annexure "C"

19 Amounts admissible under section 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E

(a) debited to the profit and loss account

: Nil

(b) Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfills the conditions, if any, specified under the relevant provisions of Income tax Act, 1961 or Income-Tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.

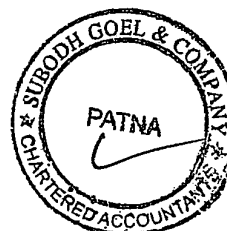
: Nil

20 (a) Any sum paid to an employees as bonus or commission for services rendered, where such sum was otherwise payable to him as profits 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) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Nature	Serial number	Particulars	Amount (in Rs.)
Capital expenditure	NIL	NIL	NIL
Personal expenditure	NIL	NIL	NIL
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NIL	NIL	NIL
Expenditure incurred at clubs being entrance fees and subscriptions	NIL	NIL	NIL
Expenditure incurred at clubs being cost for club services and facilities used.	Nil	Nil	Nil
Expenditure by way of penalty for fine or violation of any law for the time being in force;	1	Interest on TDS	2,346.00
Expenditure by way of any other penalty or fine not covered above;	Nil	Nil	Nil
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Nil	Nil	Nil

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

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

: Nil

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

(I) date of payment

: Not Applicable

(II) amount of payment

: Not Applicable

(III) nature of payment

: Not Applicable

(IV) name, (PAN) and address of the payee

: Not Applicable

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

(I) date of payment

: Not Applicable

(II) amount of payment

: Not Applicable

(III) nature of payment

: Not Applicable

(IV) name, (PAN) and address of the payee

: Not Applicable

(V) amount of tax deducted

: Not Applicable

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

: Nil

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

(I) date of payment

: Not Applicable

(II) amount of payment

: Not Applicable

(III) nature of payment

: Not Applicable

(IV) name, (PAN) and address of the payee

: Not Applicable

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

(I) date of payment

: Not Applicable

(II) amount of payment

: Not Applicable

(III) nature of payment

: Not Applicable

(IV) name, (PAN) and address of the payee

: Not Applicable

(V) amount of tax deducted

: Not Applicable

(VI) amount out of (V) deposited, if any

: Not Applicable

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

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

(I) date of payment

: Not Applicable

(II) amount of payment

: Not Applicable

(III) nature of payment

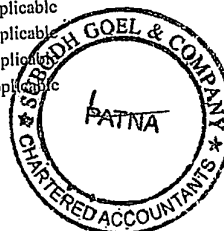
: Not Applicable

(IV) name, (PAN) and address of the payee

: Not Applicable

(V) amount of levy deducted

: Not Applicable



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

(I) date of payment : Not Applicable
 (II) amount of payment : Not Applicable
 (III) nature of payment : Not Applicable
 (IV) name, (PAN) and address of the payee : Not Applicable
 (V) amount of levy deducted : Not Applicable
 (VI) amount out of (V) deposited, if any : Not Applicable

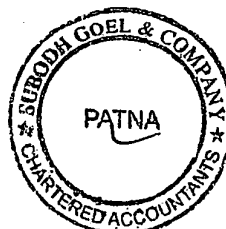
- (iv) under sub-clause (ic) [Wherever applicable] : Nil
 (v) under sub-clause (iia) : Nil
 (vi) under sub-clause (iib) : Nil
 (vii) under sub-clause (iii) : Nil
 (A) date of payment : Not Applicable
 (B) amount of payment : Not Applicable
 (C) name and address of the payee : Not Applicable
 (viii) under sub-clause (iv) : Nil
 (ix) under sub-clause (v) : Nil
 (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; : Nil
 (d) Disallowance / deemed income under section 40A(3). : Nil
 (A) On the basis of the examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with the rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : Yes

Serial number	Date of Payment	Nature of payment	Amount	Name and [Permanent Account Number/Aadhar No] of the payee, if available
----- NIL -----				

- (B) On the basis of examination of books of accounts and other relevant documents / evidence, whether the payment referred to in section 40A(3A) read with rule 6DD where 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

Serial number	Date of Payment	Nature of payment	Amount	Name and [Permanent Account Number/Aadhar No] of the payee, if available
----- NIL -----				

- (c) 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 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. : Nil



(i) amount inadmissible under the provision to section 36(1) (iii). : Nil

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). : As given below :

Sl. No.	Name of the person(s)	Relation	PAN	Nature of Expenditures	Date of Payment	Amount (Rs.)
NIL						

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

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

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

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was
(a) paid during the previous year;
(b) not paid during the previous year; : Nil

(B) was incurred in the previous year and was
(a) paid on or before the due date for furnishing the return of income of the previous year under section 139 (1);

TDS of Rs.	15,100.00	Paid on 02-09-2023
TDS of Rs.	1,010.00	Paid on 02-09-2023
CGST of Rs.	52,381.00	Paid on 14-04-2023
SGST of Rs.	52,381.00	Paid on 14-04-2023
GST of Rs.	3,54,960.00	Paid on 15-09-2023

(b) not paid on or before the aforesaid date. : Nil

(State whether sales tax, goods and services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)

Nil

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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax Credit(ITC) in accounts.

Opening Balance	-
Add: CENVAT credit availed on Raw materials including stores and spares and capital goods	-
Less: CENVAT credit utilised on Raw materials including stores and spares and capital goods	-
Closing Balance	-

(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 for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same. : Nil

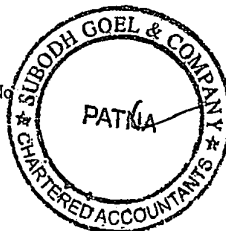
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : Nil

29A (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No) : No

(b) If yes, please furnish the following details:

(i) Nature of income :

(ii) Amount thereof:



- 29B (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) : No
- (b) If yes, please furnish the following details:
- (i) Nature of income :
- (ii) Amount thereof:

- 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]. : Nil

- 30A (a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No) : Not Applicable
- (b) If yes, please furnish the following details:

- (i) Under which clause of sub-section (1) of section 92CE primary adjustment is made? :
- (ii) Amount (in Rs.) of primary adjustment: :
- (iii) 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? (Yes/No) :
- (iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No) :
- (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time: :
- (vi) Expected date of repatriation of money :

- 30B (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? (Yes/No.) : Not Applicable

(b) If yes, please furnish the following details:—

- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred: :
- (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.): :
- (iii) Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above : :

- (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B :

A.Y.	Amount (in Rs.)

- (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B: :

A.Y.	Amount (in Rs.)

- 30C (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.) : NO

(b) If yes, please furnish the following details:—

- (i) Nature of impermissible avoidance arrangement: :
- (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement: :

- 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:- : Please refer

- (i) name, address and permanent account number/Aadhar Number (if available with the assessee) of the lender or depositor : Annexure - "D"
- (ii) amount of loan or deposit taken or accepted; :
- (iii) whether the loan or deposit was squared up during the previous year; :
- (iv) maximum amount outstanding in the account at any time during the previous year; :
- (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; :



- (vi) 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 account payee bank draft. : Nil
- (b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- : Nil
- (i) name, address and permanent account number / Aadhar No (if available with the assessee) of the person from whom specified sum is received; :
- (ii) amount of specified sum taken or accepted; :
- (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; :
- (iv) 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 account payee bank draft. :

(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.)

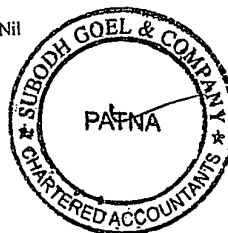
- (ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:— : Nil
- (i) Name, address and Permanent Account Number / Aadhar No (if available with the assessee) of the payer; : Nil
- (ii) Nature of transaction; : Nil
- (iii) Amount of receipt (in Rs.); : Nil
- (iv) Date of receipt; : Nil

- (bb) 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 occasions 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;— : Nil
- (i) Name, address and Permanent Account Number / Aadhar No (if available with the assessee) of the payer; : Nil
- (ii) Amount of receipt (in Rs.); : Nil

- (bc) 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 occasions 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:— : Nil
- (i) Name, address and Permanent Account Number / Aadhar No (if available with the assessee) of the payee; : Nil
- (ii) Nature of transaction; : Nil
- (iii) Amount of payment (in Rs.); : Nil
- (iv) Date of payment; : Nil

- (bd) 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 occasions 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:— : Nil
- (i) Name, address and Permanent Account Number / Aadhar No (if available with the assessee) of the payee; : Nil
- (ii) Amount of payment (in Rs.); : 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(1) dated 3rd July, 2017)



(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 :- : Please refer

(i) name, address and permanent account number (if available with the assessee) of the payee; :

(ii) amount of the repayment; :

(iii) maximum amount outstanding in the account at any time during the previous year; :

(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account; :

(v) in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or account payee bank draft. :

(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 :- : Nil

(i) name, address and permanent account number/ Aadhar No (if available with the assessee) of the payer; :

(ii) amount of repayment 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. :

(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 an account payee bank draft during the previous year :- : Nil

(i) name, address and permanent account number/ Aadhar No (if available with the assessee) of the payer; :

(ii) amount of repayment loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or an account payee bank draft during the previous year. :

(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 the extent available :

S. No.	A.Y.	Nature of loss / allowance (in rupees)	Amount at returned (in rupees)	All losses / allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA [^]	Amount as assessed (give reference to relevant order)	Remarks

*If the assessed depreciation is less and no appeal is pending then take assessed.

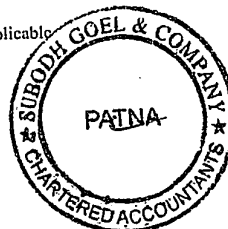
[^]To be filled in for AY 21-22 only

(b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79¹ :

: Not Applicable

(c) 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. :

: Nil



(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

: Nil

(c) 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.

: Not Applicable

33 Section wise details of deduction, if any, admissible under chapter VIA or Chapter III (Section 10A, Section 10AA)

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
	Nil

34 (a) Whether the assessee is required to deduct or collect tax as per the provision of Chapter XVII-B or Chapter XVII-BB, if yes please furnish.

: Please refer

Annexure-"E"

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details.

: Please refer

Annexure-"E"

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish.

: Please refer

Annexure-"E"

35 (a) In case of a trading concern, give quantitative details of principal items of goods traded :

: Not Applicable

- (i) Opening Stock ;
- (ii) Purchase 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 items of raw materials, finished products and by-products:

: Not Applicable

- (A) Raw materials :
- (i) Opening stock ;
- (ii) Purchase 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) * percentage of yield ;
- (viii) * Shortage / excess, if any.

:
:
:
:
:
:
:
:
:

B. Finished products / By - products

- (i) Opening stock;
- (ii) Purchase/Consumption during the previous year
- (iii) Quantity manufactured during the previous yr.;
- (iv) Sale during the previous year ;
- (v) Closing Stock
- (vi) Shortage / excess, if any.

:
:
:
:
:
:

36 In the case of Domestic Company, details of tax on distributed profits u/s 115-O in the following Form

- (a) Total amount of Distributed profits
- (b) Amount of deduction as referred to in section 115-O(1A)(i)
- (c) Amount of deduction as referred to in section 115-O(1A)(ii)
- (d) Total Tax paid thereon
- (e) Dates of Payments with amount

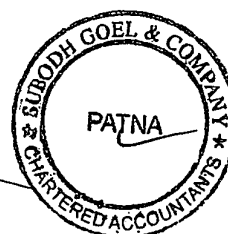
: Not Applicable

: Not Applicable

: Not Applicable

: Not Applicable

: Not Applicable



36A. (a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause(c) of clause (22) of section 2? (Yes/No.) : No

(b) If yes, please furnish the following details:—

(i) Amount received (in Rs.):

(ii) Date of receipt:

37 Whether any cost Audits was carried out 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. : No

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter item / value / quantity as may be reported / identified by the excise auditor. : No

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, 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. : No

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

1	Total turnover of the assessee	:	2,74,00,027.47		
	Previous Year	:	2,42,30,954.46		
	Preceding Previous Year	:			
2	Gross profit / turnover	:	4,84,122.70	2,74,00,027.47	1.77%
	Previous Year	:	52,88,727.05	2,42,30,954.46	21.83%
	Preceding Previous Year	:			
3	Net profit / turnover	:	2,75,656.43	2,74,00,027.47	1.01%
	Previous Year	:	8,14,028.32	2,42,30,954.46	3.36%
	Preceding Previous Year	:			
4	Stock-in-trade / turnover	:	N/A		
	Previous Year	:	N/A		
	Preceding Previous Year	:	N/A		
5	Material consumed / finished goods produced	:	N/A		
	Previous Year	:	N/A		
	Preceding Previous Year	:	N/A		

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

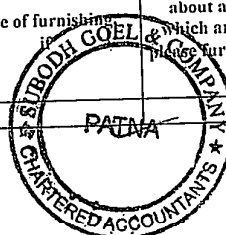
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth Tax Act, 1957 alongwith details of relevant proceedings. : Nil

Sl No.	Financial Year to which demand/refund relates	Name of Other Tax laws(Other than Income Tax & Wealth Tax)	Date of Demand Raised/ refund received	Amount (Rs.)	Remarks

42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) : No

(b) If yes, please furnish :

Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing	Whether the Form contains information about all details/furnished transactions which are required to be reported. If not, please furnish list of the details/ transactions which are not reported



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? (Yes/No) : Not Applicable

(b) If yes, please furnish the following details :

(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity :

(ii) Name of parent entity :

(iii) Name of alternate reporting entity (if applicable) :

(iv) Date of furnishing of report :

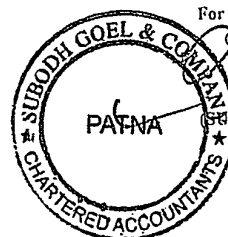
44 Break-up of total expenditure of entities registered or not registered under the GST: : Due to non availability of Information, we are not in a position to comment on the same.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

UDIN : 23074835BGUSFY8307

Place : Patna.

Date : 15-09-2023



For SUBODH GOEL & CO.
Chartered Accountants

SUBODH KUMAR GOEL)
Partner
M.No.- 74835

202, Rani Plaza
Exhibition Road
PATNA- 800 001

PARTICULARS OF DISCLOSURES AS PER ICDS
ANNEXURE "A" TO FORM 3CD; PARAGRAPH NO. 13(f)

i) ICDS – I Accounting Policies

The Financial Statements are prepared on accrual basis and using the fundamental assumption of going concern basis. The accounting policies are consistent and are in accordance with generally accepted accounting principles.

The treatment and presentation of transactions and events are governed by their substance and not merely by their legal form.

There are no changes in accounting policies during the current year.

ii) ICDS – II Valuation of Inventories

Valuation of inventory (Work-in-Progress) has been made at cost. Cost includes cost of raw material consumed, labour charges, Technical and supervision charges and other expenditure directly or indirectly related to that job.

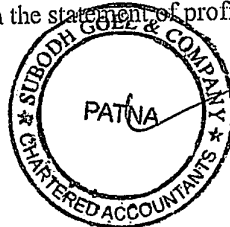
The total carrying amounts of inventories are as follows:

<u>Particulars</u>		<u>Amount in Rs.</u>
Work in progress	:	85,61,794.84
iii) ICDS – III Construction Contract	:	Not Applicable
iv) ICDS – IV Revenue Recognition	:	
Revenue/ Incomes are generally accounted on percentage completion method. Percentage completion method as generally accepted in India.		
v) ICDS – V Tangible Fixed Assets	:	
Tangible Fixed Assets are stated at acquisition cost net of accumulated depreciation and accumulated impairment losses. Cost comprises of purchase price, import duties and other taxes excluding those subsequently recoverable and any directly attributable expenditures on making asset ready for its intended used.		

Subsequent expenditure that increases the future benefit from the existing assets beyond the previously assessed standard of performance is added to the cost of assets.

The cost of an addition or extension to existing tangible fixed assets which is of capital nature and which becomes an integral part of the existing tangible fixed assets is added to its cost.

Items of tangible fixed assets that are retired from active use and are held for disposal are stated at the lower of their net book value or net realisable value in the financial statements. Any expected loss is recognised in the statement of profit and loss.



Gains or losses arising from disposal of tangible fixed assets which are carried at cost are recognised in the statement of profit and loss.

vi) ICDS – VII Government Grant : Not Applicable

vii) ICDS – IX Borrowing Costs :

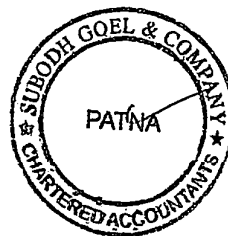
Borrowing costs attributable to acquisition and construction of respective project are charged as a part of the cost of such project. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

viii) ICDS – X Provision, Contingent Liabilities and Contingent Assets :

Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and there is a reasonable estimated of the amount of the obligation.

Provisions are measured at the expenditure required to settle the present obligation at the balance sheet date and are not discounted to its present value.

Contingent liabilities or contingent assets are neither recognised nor disclosed in the financial statements.



M/S KUMAR CONSTRUCTION
1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001

Details of Para 17 of FORM NO. 3CD

Annexure "B"

Sl No.	Details of Property (Flat No. and Project Name)	Address Line 1	Address Line 2	City/Town/District	State	PIN Code	Whether provisions of section (1) of section 43CA or fourth proviso to clause (x) of sub section (2) of section 56 applicable? [Yes/No]	Consideration received or accrued	Value adopted or assessed or assessable of Flat



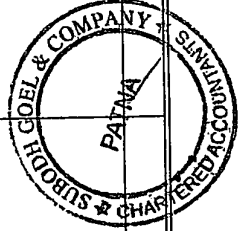
M/S KUMAR CONSTRUCTION

1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001

Annexure "C"

Details of Para 18 of FORM NO. 3CD

Description of Assets Block of Asset(s)	Rate of Depreciation	W.D.V. as on 01-04-2021	Addition/ (Deduction)		Depreciation	W.D.V. as on 31-03-2022
			Amount	Date		
Block - A Furniture & Fixture	10%	7,858.00	-	-	786.00	7,072.00
Block - B Air Conditioner	15%	1,071.00	-	-	161.00	910.00
E.P.B.X.		630.00	-	-	95.00	535.00
Ford Fusion		44,360.00	-	-	6,654.00	37,706.00
Mixture Machine		104.00	-	-	16.00	88.00
Sumo		15,525.00	-	-	2,329.00	13,196.00
Vibrator		6,415.00	-	-	962.00	5,453.00
Pump Set		9,172.57	-	-	1,376.00	7,796.57
Weilding Machine		15,511.00	-	-	2,327.00	13,184.00
Pile Displacement Machine		14,016.00	-	-	2,102.00	11,914.00
Water Filter		362.00	-	-	54.00	308.00
Emergency Light		294.00	-	-	44.00	250.00
Block - C Computer with printer	40%	3,756.61	-	-	1,503.00	2,253.61
Total :		1,19,075.18	-	-	18,409.00	1,00,666.18

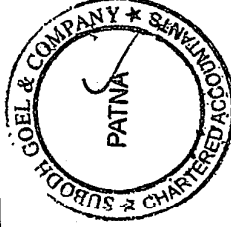


M/S KUMAR CONSTRUCTION
1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001

Annexure - "D"

Details of Para 31 of FORM NO. 3CD

Name, Address and PAN of the lender and depositor	Permanent Account Number (PAN)	Balance in Account on 01-04-2022	Loan or deposit raised during the Year	Mode of Receipts	Whether loan/ deposit Account was squared up during the previous year	Maximum Amt. outstanding at any time during the previous year	Amount of the Repayment	Whether the loan or deposit was taken or accepted or the repayment was made 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 or the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or account payee bank draft
Glamour Vinmay Pvt Ltd	AACCG3361P	-	4,00,000.00	-	Yes	4,00,000.00	4,00,000.00	RTGS	N/A
Kaveri Liquors Pvt Ltd	AADCK0197N	22,20,000.00	-	-	Yes	22,20,000.00	22,20,000.00	RTGS	N/A
Card Vihar	ADIPC9128N	-	2,00,000.00	-	Yes	2,00,000.00	2,00,000.00	RTGS	N/A



M/S KUMAR CONSTRUCTION

1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001

Annexure "E"

Details of Para 34 of FORM NO. 3CD

34 (a) Whether the assessee is required to deduct or collect tax as per the provision of Chapter XVII-B or Chapter XVII-BB, if yes please furnish.

Tax deduction and collection Account Number (TAN)	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
PTNK00118G	194J	Professional Fee	2,33,250.00	2,33,250.00	2,33,250.00	23,325.00	-	-	-
PTNK00118G	194C	Contract	1,01,010.00	1,01,010.00	1,01,010.00	1,010.00	-	-	-

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If yes, please furnish the details.

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported
PTNK00118G	26Q3	31-01-2023	14-01-2023	NO	TDS amounting to Rs. 1,010.00 u/s 194C and of Rs.15,100.00 u/s 194J has not been incorporated in return.

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish.

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A) / 206C(7) is payable	Amount paid out of column (2) along with date of payment.
PTNK00118G	2,177.00	2,177.00 Paid on 02-09-2023

