

Acknowledgement Number : 994957310290122

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	GHAR AANGAN DEVELOPERS PRIVATE LIMITED
Address	A.N ROAD , ,NEAR DUKHAHARNI MANDIR , Chowk S.O , Gaya , GAYA , 05-Bihar , 91-India , Pincode - 823001
PAN	AAFCG8703J
Aadhaar Number of the assessee, if available	

was conducted by **M/s PRABHAT RAVI & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and **We** annex hereto a copy of **their** audit report dated **29-Jan-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
- the audited balance sheet as at **31-Mar-2021**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

3. In **our** opinion and to the best of **our** information and

according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	GST RECONCILIATION PENDING. CLOSING STOCK PHYSICAL VERIFICATION HAS NOT BEEN DONE BY US. DEBTORS AND CREDITORS ARE SUBJECT TO CONFIRMATION.

Accountant Details

Name	CA RAVI SHANKAR DUBEY
Membership Number	407195
FRN (Firm Registration Number)	0013753C
Address	S-4 CHANDI VYAPAR BHAVAN , EXHIBITION ROAD , Hotel Republic S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800001

Date of signing Tax Audit Report	29-Jan-2022
Place	43.224.2.157
Date	29-Jan-2022

This form has been digitally signed by **RAVI SHANKAR DUBEY** having PAN **AKAPD4282H** from IP Address **43.224.2.157** on **29/01/2022 06:05:42 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

PART - A

1. Name of the Assessee	GHAR AANGAN DEVELOPERS PRIVATE LIMITED
2. Address of the Assessee	A.N ROAD , ,NEAR DUKHAHARNI MANDIR , Chowk S.O , Gaya , GAYA , 05-Bihar , 91-India , Pincode - 823001
3. Permanent Account Number (PAN)	AAFCG8703J
Aadhaar Number of the assessee, if available	
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 /Identification Number
1	Goods and Services Tax 05-Bihar	10AAFCG8703J1ZT

5. Status	Company
6. Previous year	01-Apr-2020 to 31-Mar-2021
7. Assessment year	2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

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 indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ? **No**

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **Yes**

Sl. No.	Books prescribed
1	SALE INVOICE, PURCHASE, CASH, BANK, JOURNAL AND FIXED REGISTER

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	SALE INVOICE, PURCHASE, CASH, BANK, JOURNAL AND FIXED REGISTER	1	A N ROAD	GAYA	823001	91-India	05-Bihar

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

Same as 11(b) above

Sl. No.	Books examined
1	SALE INVOICE, PURCHASE, CASH, BANK, JOURNAL AND FIXED REGISTER

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Marker rate

(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

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

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

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

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(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;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section

Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
							₹ 0	₹ 0

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 90,196	₹ 90,196	₹ 0	₹ 0	₹ 13,529	₹ 76,667
2	Furnitures & Fittings @ 10%	10	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,50,000	₹ 2,50,000	₹ 0	₹ 0	₹ 25,000	₹ 2,25,000
3	Plant and Machinery @ 40%	40	₹ 0	₹ 0	₹ 0	₹ 0	₹ 15,000	₹ 15,000	₹ 0	₹ 0	₹ 6,000	₹ 9,000

19. Amount admissible under section-

Sl. 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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for prerequisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

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

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
		No records added	

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

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 ? **No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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 ? **No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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**

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

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. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

No records added

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. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

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, 2022) ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. 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 depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit was squared taken or up during the previous year ?	Whether the loan/deposit was accepted 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.
No records added									

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: 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.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
No records added								

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

No records added					
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Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or 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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								

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 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. 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.

No records added

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

No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. 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	Please furnish list of details/transactions which are not reported.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

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 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

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	19859750			15485000		
(b)	Gross profit / Turnover	8896064	19859750	44.79	517957	15485000	3.34
(c)	Net profit / Turnover	-1923064	19859750	-9.68	517957	15485000	3.34
(d)	Stock-in-Trade / Turnover	0	19859750	0	0	15485000	0
(e)	Material consumed / Finished goods produced						

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.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

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

No records added

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

b. Please furnish the following details:

Date of furnishing of report

c. 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, 2022)

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	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	CA RAVI SHANKAR DUBEY
Membership Number	407195
FRN (Firm Registration Number)	0013753C
Address	S-4 CHANDI VYAPAR BHAVAN, EXHIBITION ROAD, Hotel Republic S.O, Phulwari, PATNA, 05-Bihar, 91-India, Pincode - 800001
Place	43.224.2.157

Date

29-Jan-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	15-Jun-2020	15-Jun-2020	₹ 50,196	₹ 0	₹ 0	₹ 0	₹ 50,196
	2	16-Jun-2020	16-Jun-2020	₹ 40,000	₹ 0	₹ 0	₹ 0	₹ 40,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	18-Jul-2020	18-Jul-2020	₹ 2,50,000	₹ 0	₹ 0	₹ 0	₹ 2,50,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	15-Jun-2020	15-Jun-2020	₹ 15,000	₹ 0	₹ 0	₹ 0	₹ 15,000

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
	No records added			
	No records added			
	No records added			
	No records added			
	No records added			
	No records added			
	No records added			
	No records added			
	No records added			

This form has been digitally signed by **RAVI SHANKAR DUBEY** having PAN **AKAPD4282H** from IP Address **43.224.2.157** on **29/01/2022 06:05:42 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

Ghar Aangan Developers Private Limited
Profit & Loss Statement for the year ended on 31st march 2021

Particulars	Note No.	As at 31 March, 2021	As at 31 March, 2020
I Revenue from operations (gross)	15	19,859,750.00	15,485,000.00
II Other income			
Discount Received		-	
III Total revenue		<u>19,859,750.00</u>	<u>15,485,000.00</u>
IV Expenses			
Cost of Raw Materials Consumed	16	-	181,675,152.00
Other Purchases			1,658,000.00
Direct Labour			
Change in Inventories of Finished goods work-in-progress	26	10,707,988.23	-181,675,152.00
Employee Benefits Expenses	17	4,588,671.98	3,626,490.00
Finance Costs	18	-	-
Depreciation & Amortisation Expense	11	136,209.74	2,160.00
Other Expenses	19	6,349,944.06	9,680,753.23
Total Expenses		<u>21,782,814.01</u>	<u>14,967,403.23</u>
v Profit / (Loss) before tax (III-IV)		-1,923,064.01	517,596.77
VI Tax expense:			
Current Tax		-	-
Taxes for Earlier years			
Deferred tax		-	-
		<u>-</u>	<u>-</u>
VII Profit / (Loss) for the year from Continuing Operations (V-VI)		-1,923,064.01	517,596.77
VIII Basic & Diluted Earnings per shares	20	-192.31	51.76

As per our report of even date attached
PRABHAT RAVI & ASSOCIATES
Chartered Accountants
FRN - 013753C

For and on behalf of the Board of Direct
Ghar Aangan Developers Private Limite

Sd/-

RAVI SHANKER DUBEY
PARTNER
M.No.- 407195

Sd/-
Director

Sd/-
Director

UDIN - 22407195AAAABG1238
Place : PATNA
Date : 29/01/2022

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

(Amount in Rs.)

PARTICULARS	AS AT As at 31 March, 2021	AS AT As at 31 March, 2020
NOTE # 3		
SHARE CAPITAL		
Authorised Capital		
1 Equity Shares of Rs. 10 each	1,000,000.00	1,000,000.00
<small>(Previous Year 100000 Equity Shares of Rs. 10/- each)</small>		
Issued, Subscribed and Paid up		
10000 Equity Shares of Rs. 10/- each fully paid in	100,000.00	100,000.00
<small>(Previous Year 50 Equity Shares of Rs. 10/- each fully paid in cash)</small>		
	-	-
	100,000.00	100,000.00

*** Reconciliation of the number of shares at the beginning & at the end of the reporting period**

	Current Year	Previous Year
No.of Shares at the beginning of the year	10,000.00	10,000.00
Add : shares issued during the year	-	-
No.of shares at the end of the year	10,000.00	10,000.00

*** Details of the shareholders holding more than 5% of shares in the company**

Name of Shareholders	As at 31st March , 2021		As at 31st march , 2020	
	Nos	% of Holding	Nos	% of Holding
Om Prakash	5000	50.00%	5,000.00	50.00%
Sanjay Ranjan	5000	50.00%	5,000.00	50.00%

NOTE # 4

RESERVES AND SURPLUS

(a) Surplus i.e. Balance in the statement of profit & Loss

As per last Balance Sheet	(664,242.23)	(1,181,839.00)
Addition during the year	(1,923,064.01)	517,596.77
	(2,587,306.24)	(664,242.23)

NOTE# 5

Deferred Tax liability

Deferred Tax liability included in the Balance Sheet comprises the following:

Depreciation as per Income Tax Act	45,529.00	
Depreciation as per Companies Act	136,209.74	-
	(90,680.74)	-

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

(Amount in Rs.)

PARTICULARS	As at 31 March, 2021	As at 31 March, 2020
-------------	----------------------	----------------------

NOTE # 6

(a) Bonds/debentures		
(b) Term loans		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
(f) Long term maturities of finance lease		
(g) Other loans and advances (specify nature)		
	-	-

Unsecured Borrowings		
(a) Bonds/debentures		
(b) Term loans		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
(f) Long term maturities of finance lease		
(g) Other loans and advances (specify nature)	14392726	12259226
Loan from Directors , Relatives & Friends		
	<u>14,392,726.00</u>	<u>12,259,226.00</u>

NOTE # 7**Short Term Borrowings**

<u>Secured</u>			
(a) Loans repayable on demand			
(b) Loans and advances from related parties			
(c) Deposits			
(d) Other loans and advances (specify nature)			
<u>Unsecured</u>			
(a) Loans repayable on demand			
(b) Loans and advances from related parties/ Customers of Project	20883040.05		32041980
(c) Deposits /Advances New Project Devam Complex	1126000.00		
(d) Other loans and advances from related parties	1447000		

23,456,040.05

32,041,980.00

NOTE # 8**Trade Payables**

Acceptances

7,950,790.00

850,000.00

7,950,790.00

850,000.00

NOTE # 9**Other Current Liabilities**

Contractor payment

3,276,250.00

2,900,000.00

Labour Payment

2,681,090.00

2,658,000.00

5,957,340.00

5,558,000.00

NOTE # 10**Short Term Provisions**

Provision for Income Tax

-

-

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

NOTE # 11

Tangible Assets as on 31st March ,2021

particulars	Rate	Gross block			Depreciation			Net Block	
		cost as on 01.04.20	Addition during the year	Total as on 31.03.2021	Upto 01.04.20	For the year	Upto 31.03.2021	Net Carrying amount as on 31.03.2021	Net Carrying amont as on 01/10/2020
Shed & Building	10 %			-		-	-	-	-
Plant & Machinery	13.91%			-		-	-	-	-
Air Conditioner	13.91%		40,000.00	40,000.00		5,564.00	5,564.00	34,436.00	40,000.00
Tools & Trackles	13.91%		-	-		-	-	-	-
Two Wheeler	25.89%			-		-	-	-	-
OFFICE Equipment	25.89%		50,196.00	50,196.00		12,995.74	12,995.74	37,200.26	50,196.00
Furniture & Fixtures	18.10%		250,000.00	250,000.00		117,650.00	117,650.00	132,350.00	650,000.00
Electrical Installation	13.91%			-		-	-	-	-
Computer & Printer	40%		15,000.00	15,000.00		-	-	15,000.00	15,000.00
Six Wheeler	25.89%			-		-	-	-	-
Laboratory Equipment	13.91%			-		-	-	-	-
Land	0%			-	-	-	-	-	-
Total		-		355,196.00	-	136,209.74	136,209.74	218,986.26	755,196.00
Previous Year									

Intangible Assets as on 31st march ,2012

	Opening	Amortise	Closing	-
Preliminary Expenses	-	-	-	-
	-	-	-	-

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

(Amount in Rs.)

PARTICULARS	As at 31 March, 2021	As at 31 March, 2020
NOTE # 12		
Trade Receivables		
(Unsecured , Considered Good , unless otherwise stated) -		
Outstanding for a period exceeding six months	2,814,832.07	34,488.52
Others		
	2,814,832.07	34,488.52
NOTE # 13		
Cash & Cash Equivalents		
Bank of Baroda (Ac no-0058)	50,994.35	1,318.85
Allahabad Bank (Ac no0749)	115,795.70	373,351.00
Other Bank Balances	14,067.64	2,626,004.40
Cash on Hand (as certified by the management)	389,520.00	845,250.00
(As per Cash Book as Certified by the Management)	570,377.69	3,845,924.25
NOTE # 14		
Short Term Loans & Advances		
Others:		
TDS		
TCS		
Income Tax Refundable		
CENVAT & MODVAT Credit		
Trade Advance	2,341,560.89	3,685,020.98
Security Deposit		
	2,341,560.89	3,685,020.98

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

(Amount In Rs.)

	PARTICULARS		As at 31st MARCH, 2021		As at 31st MARCH, 2020
			`		`
	NOTE # 15				
	Revenue from Operations		19,859,750.00		15,485,000.00
			19,859,750.00		15,485,000.00
	NOTE # 16				
	Cost of Raw Material Consumed				
	Opening Stock				
	Add: Purchases		7,514,439.11		18,167,512.00
			7,514,439.11		18,167,512.00
	Less : Closing Stock		-		
			7,514,439.11		18,167,512.00
	NOTE # 17				
	Employee Benefits Expenses				
	wages to Casual Labour		1,185,957.00		
	Salary & Bonus		3,152,061.98		3,626,490.00
	Staff Welfare		250,653.00		-
			4,588,671.98		3,626,490.00
	NOTE # 18				
	Finance Cost				
	Bank interest & Charges				
			-		-

NOTE # 19			
Other Expenses			
A) Other Manufacturing Expenses			
Electricity , Power & Fuel			
Consumables & Stores			
		-	-
B) Other Expenses			
Auditors Remuneration		15,000.00	10,000.00
Office Expenses		595,496.00	545,852.00
Newspaper & Magazine		5,020.00	3,011.04
Director Remmuneration		1,200,000.00	-
Travelling & Conveyance		345,652.00	236,585.00
Telephone Expenses		14,854.00	13,803.84
Electricity & Generator Expenses		78,597.00	48,752.00
Office Rent		240,000.00	205,850.00
Bank Charges		1,562.06	8,612.35
Agreement Fees		155,350.00	501,120.00
Misc. Expenses		31,903.00	112,582.00
Caliberation Charges			
Factory Expenses			
Consultancy Charges			
Freight Charges		198,534.00	28,985.00
Works Contractor		1,020,405.00	4,858,000.00
Carpenter Payment		648,513.00	1,958,000.00
Power & Fuel		345,867.00	198,520.00
Equipment Rent		685,745.00	165,000.00
Statutory and related exp		338,501.00	650,000.00
Brochure & Papers		178,952.00	-
Miss. Charges		178,509.00	98,500.00
Printing & Stationary		23,484.00	22,580.00
Accounting Charges		48,000.00	15,000.00
		6,349,944.06	9,680,753.23
Total (A+B)		6,349,944.06	9,680,753.23

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

NOTE # 20

Earning Per Share
equity

Basic earning per share has been calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year . The Company does not have any dilutive potential equity shares.

Calculation of Basic Earning per share for the year ended 31st March ,2021 and 31st March ,2020

Basic and Diluted	Current Year Amount (Rs)	Previous Year (Amount (Rs))
Profit /(Loss) after tax	-1,923,064.01	517,596.77
Number of equity shares at the beginning of the year	10,000.00	10,000.00
Number of equity shares at the end of the year	10,000.00	10,000.00
Weighted average number of equity shares outstanding during the year	10,000.00	10,000.00
Basic Earning per share	-192.31	51.76

NOTE # 21

None of the employee were in receipt of or entitled to receive remuneration in aggregate of Rs 6,000,000.00 for the year or Rs. 500,000.00 per month , who were in employment for part of the year

NOTE # 23

	Current Year Amount (Rs)	Previous Year (Amount (Rs))
Managerial Remuneration (To Directors)	1,200,000.00	600,000.00
	<u>1,200,000.00</u>	<u>600,000.00</u>

NOTE # 24**Particulars of Auditors Remuneration**

	Current Year Amount (Rs)	Previous Year (Amount (Rs))
As Auditors	15,000.00	15,000.00
	<u>15,000.00</u>	<u>15,000.00</u>

NOTE # 25

The Revised Schedule VI has become effective from 1 april , 2011 for the preparation of financial statements . This has significantly impacted the disclosure and presentation made in the financial statements. Previous Years figures have been regrouped / reclassified wherever necessary to correspond with the current years classification / disclosure.

As per our report of even date attached

PRABHAT RAVI & ASSOCIATES

Chartered Accountants

FRN -

RAVI SHANKER DUBEY

PARTNER

M.No.-

Place : Patna

Date : 20/10/2021

**For and on behalf of the Board of Directors of
r aangan Developers Private Limited**

SANJAY RANJAN

Director

OM PRAKASH

Director

Ghar Aangan Developers Private Limited
Notes Forming Part of the Financial Statements

Depreciation as per Income Tax Act

Particulars	Rate	Op.WDV as on 01.04.2020	Addition Till 30.09.2020	Addition After 30.09.2020	Total	Depreciation	Cls. WDV as on 31.03.2021
Shed & Building	10 %			-	-	-	-
Plant & Machinery	15%			-	-		-
Air Conditioner	10%		40,000.00	-	40,000.00	4,000.00	36,000.00
Tools & Trackles	15%		-	-	-		-
Two Wheeler	15%			-	-	-	-
Four Wheeler	15%		50,196.00	-	50,196.00	7,529.00	42,667.00
Furniture & Fixtures	10%		250,000.00	-	250,000.00	25,000.00	225,000.00
Electrical Installation	10%			-	-	-	-
Computer & Printer	60%		15,000.00	-	15,000.00	9,000.00	6,000.00
Six Wheeler	15%			-	-	-	-
Laboratory Equipment	15%			-	-	-	-
Land	0%			-	-	-	-
Total		-	355,196.00	-	355,196.00	45,529.00	309,667.00