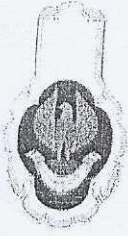


TAX AUDIT REPORT

**HIRA PANNA
INFRAPROJECTS LLP
PATNA**

Mashi Maheshwari & Co
Chartered Accountants
405 Block - B, P. Mall
Exhibition Road, Patna -800001

FY-2021-22



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HIRA PANNA INFRA PROJECTS LLP

DESIGNATED PARTNER

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
494479980150922

Date of e-Filing
15-Sep-2022

Name	:	M/S HIRA PANNA INFRAPROJECTS LLP
PAN/TAN	:	AALFH2727C
Address	:	100A PATLIPUTRA COLONY, PATNA, , PATNA, PATNA, ., 05, 800001
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	401427

(This is a computer generated Acknowledgement Receipt and needs no signature)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Deemed date of filing : 15-09-2022

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN: AALFH2727C
Name: HIRA PANNA INFRAPROJECTS LLP
Address: 100A PATLIPUTRA COLONY, PATNA, PATNA, PATNA, PATNA, 05-Bihar, 91-India, 800001
Status: Firm

Filed u/s: 139(1) Return filed on or before due date

Form Number

ITR-5

e-Filing Acknowledgement Number

49378870115092

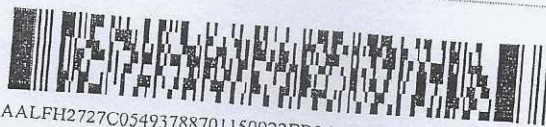
Current Year business loss, if any

Total Income	1	25,07
Book Profit under MAT, where applicable		
Adjusted Total Income under AMT, where applicable	2	
Net tax payable	3	25,07
Interest and Fee Payable	4	7,82
Total tax, interest and Fee payable	5	82
Taxes Paid	6	8,65
(+) Tax Payable /(-) Refundable (6-7)	7	8,65
Accreted Income as per section 115TD	8	
Additional Tax payable u/s 115TD	9	
Interest payable u/s 115TE	10	
Additional Tax and interest payable	11	
Tax and interest paid	12	
(+) Tax Payable /(-) Refundable (12-13)	13	
	14	

This return has been digitally signed by SHARAD KESHRI in the capacity of Partner having PAN ABXPK3738R from IP address 2 68.85.139 on 15-Sep-2022
D=SI.No. & Issuer 4248497 & 7485644400097683630CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

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Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
M/S HIRA PANNA INFRAPROJECTS LLP
100A PATLIPUTRA COLONY, PATNA, PATNA
PAN AALFH2727C
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 100A PATLIPUTRA COLONY, PATNA, PATNA
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 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 31-MAR-2022; 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:

SN	Qualification Type	Observations/Qualifications
		Nil

For MASHI MAHESHWARI & CO.
Chartered Accountants
(Firm Regn No.: 21996N)

Place : PATNA
Date : 08/09/2022
UDIN : 22401427ARRJED1665

(CA MASHENDRA KUMAR MASHI)
PARTNER
Membership No: 401427

FORM NO. 3CD

[See rule 6G(2)]

**Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961****Part A**

01	Name of the assessee	M/S HIRA PANNA INFRAPROJECTS LLP			
02	Address	100A PATLIPUTRA COLONY, PATNA, PATNA			
03	Permanent Account Number (PAN)	AALFH2727C			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	BIHAR		10AALFH2727C1ZZ	
05	Status	LLP			
06	Previous year	from 1-APR-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)
			Sharad Keshri		33.33
			Rita Keshri		33.33
			Shilpi Keshri		33.34
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio
					New profit Sharing Ratio
					Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)			
		Sector	Sub Sector		Code
		REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c		07005
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No		
		Business	Sector	Sub Sector	Code
					Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No		
	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.)	No		
	c)	List of books of account and nature of relevant documents examined.	No		

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:						No						
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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 :-						As Per Annexure "A"						
	a) Description of asset/block of assets.												
	b) Rate of depreciation.												
	c) Actual cost or written down value, as the case may be.												
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb) Adjustment made to 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 adjustment on account of :-												
	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.												
	ii) change in rate of exchange of currency, and												
	iii) Subsidy or grant or reimbursement, by whatever name called.												
	e) Depreciation allowable.												
	f) Written down value at the end of the year.												
19	Amounts admissible under sections												
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
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)]						Nil						
	Description		Amount		Remarks if any:								
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):						Nil						
	Name of Fund		Amount		Actual Date		Due Date		The actual amount paid				
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												
	1 expenditure of capital nature;						Nil						
	Particulars				Amount in Rs.		Remarks if any:						
	2 expenditure of personal nature;						Nil						
	Particulars				Amount in Rs.		Remarks if any:						
	3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;						Nil						
	Particulars				Amount in Rs.		Remarks if any:						

1	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Particulars	Amount in Rs.
		Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used	Nil
	Particulars	Amount in Rs.
		Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	Particulars	Amount in Rs.
		Remarks if any:
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: Nil		
	Date of payment	Amount of payment
	Nature of payment	Name of the payee
	PAN of the payee	Aadhaar no
	Country	Address Line 1
	Address Line 2	Pincode
	City or Town or District	Local Area
	Post Office	State
		Remarks if any:
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) Nil		
	Date of payment	Amount of payment
	Nature of payment	Name of the payee
	PAN of the payee	Aadhaar no
	Country	Address Line 1
	Address Line 2	Pincode
	City or Town or District	Local Area
	Post Office	State
		Amount of tax deducted
		Remarks if any:
ii as payment to resident referred to in sub-clause (ia)		
A Details of payment on which tax is not deducted: Nil		
	Date of payment	Amount of payment
	Nature of payment	Name of the payee
	PAN of the payee	Aadhaar no
	Country	Address Line 1
	Address Line 2	Pincode
	City or Town or District	Local Area
	Post Office	State
		Remarks if any:
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. Nil		
	Date of payment	Amount of payment
	Nature of payment	Name of the payee
	PAN of the payee	Aadhaar no
	Country	Address Line 1
	Address Line 2	Pincode
	City or Town or District	Local Area
	Post Office	State
		Amount of tax deducted
		Amount out of (VI) deposited, if any
		Remarks if any:
iii as payment referred to in sub-clause (ib)		
A Details of payment on which levy is not deducted: Nil		

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.																
Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)																
Nil																
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;																
Nil																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:																
Yes																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);																
Yes																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7);																
Nil																
f) any sum paid by the assessee as an employer not allowable under section 40A(9);																
Nil																
g) particulars of any liability of a contingent nature;																
Nil																
Nature of Liability		Amount	Remarks if any:													

[illegible]

30	C	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)					NA				
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:				
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									
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
		Hira Panna Jewellers	Patna	ABXPK3726D		21000000	No	21000000	RTGS		
		b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-					Nil				
		Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	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		
		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					Nil				
		Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		
		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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					Nil				
		Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of receipt				

b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:					Nil		
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
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		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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			
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					Nil		

Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year					
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:									
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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	Amount as assessed (give reference to relevant order)	Remarks		
							Amount	Order U/S and date		
	b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					NA				
	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.					No				
	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.					No				
	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					NA				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
	Section	Amount			Remarks if any:					
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
	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
	PTNH01784G	194C	Payments to contractors	9962724	9962724	9962724	197792	0	0	0

PTNH0178 4G	194J	Fees for profession al or technical services	2138800	2138800	2138800	213880	0	0	0	
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. 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			
PTNH01784G		26Q	31-May-2022	11-Jun-2022	Yes					
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)		date of payment.			
PTNH01784G		12618			12618		01-Jun-2022			
PTNH01784G		5817			5817		08-Jun-2022			
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
Item Name		Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
NA										
b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :										
A Raw Materials :										
Item Name		Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA										
B Finished products :										
Item Name		Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA										
C By products :										
Item Name		Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA										
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2									
Amount Received(in Rs)		Date of receipt			Remarks if any:					
37	Whether any cost audit 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.									
		NA								
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 auditor.									
		No								
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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								

Details regarding turnover, gross profit, etc., for the previous year					
and preceding previous year:					
Particulars	Previous Year		%	Preceding previous Year	
Total turnover of the assessee		70331909		0	
Gross profit/turnover	9185909	70331909	13.06	0	0
Net profit/turnover	2455817	70331909	3.49	0	0
Stock-in-trade/turnover	6209040	70331909	8.83	0	0
Material consumed/finished goods produced	0	0	0	0	0

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil
Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any

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				NA	
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)		Date of Furnishing the Report	Expected Date	Remarks if any:
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)					Yes	
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	Remarks if any
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		
	47251064	0	0	46730579	46730579	520485	Revenue expenditure

For MASHI MAHESHWARI & CO.
Chartered Accountants
(Firm Regn No.: 21996N)

Place :PATNA

Date : 08/09/2022

UDIN : 22401427ARRJED1665

(CA MASHENDRA KUMAR MASHI)

PARTNER

Membership No: 401427

M/S HIRA PANNA INFRAPROJECTS LLP
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	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	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year
equipment	15%	1,63,394	0	0	1,63,394	0	0	0	0	0	24,509	1,38,885
Total		1,63,394	0	0	1,63,394	0	0	0	0	0	24,509	1,38,885

Balance Sheet			
HIRA PANNA INFRAPROJECTS LLP			
100A PATLIPUTTA COLONY, Patna 800001			
BALANCE SHEET AT 31ST MARCH, 2022			
PARTICULARS	Note	Amount (in Rs) 31/03/2022	Amount (in Rs) 31/03/2021
FUND EMPLOYED/SOURCES OF FUND			
CAPITAL EMPLOYED			
<i>In Case Of Partner's Capital</i>			
Partner's Capital Account	3	137,041,484.96	21,281,846.07
LOAN FUNDS			
Borrowings	5	21,000,000.00	-
Deferred tax liabilities (Net)	6	-	-
TOTAL		158,041,484.96	21,281,846.07
APPLICATION OF FUNDS			
Property, Plant and Equipment			
Tangible assets	7	302,045.11	326,554.25
Intangible assets	7	-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Investments	8	-	-
Deferred tax assets (Net)	6	-	-
CURRENT ASSETS, LOANS AND ADVANCES			
Inventories	9	6,210,329.65	20,262,236.92
Trade receivables	10	-	-
Loans and advances	11	156,369,318.85	20,428,079.00
Cash and bank balances	12	17,108,942.10	5,309,035.90
Other assets	13	-	-
Total (a)		179,688,590.60	45,999,351.82
LESS: CURRENT LIABILITIES AND PROVISIONS			
Current Liabilities	14	21,949,150.75	25,044,060.00
Provisions	15	-	-
Total (b)		21,949,150.75	25,044,060.00
NET CURRENT ASSETS (a-b)		157,739,439.85	20,955,291.82
TOTAL		158,041,484.96	21,281,846.07

Mashi Maheshwari & Co
Chartered Accountants

(CA M K Mashi)
Partner
M.No- 401427

Place: Patna
Date: 08th Sept 2022



For Hira Panna Infra projects LLP

[Signature]
Partner

Profit and Loss Account

HIRA PANNA INFRAPROJECTS LLP

100A PATLIPUTTA COLONY, Patna 800001

Profit and Loss Account for the year ended 31st March, 2022

PARTICULARS	Note	Amount (in Rs) 31/03/2022	Amount (in Rs) 31/03/2021
INCOME			
Revenue from operations	16	70,331,909.00	-
Other Income	17	17,503.00	-
Total Revenue in Rs		70,349,412.00	-
EXPENSES			
Cost of materials consumed	18	61,146,000.00	-
Purchase of stock -in-trade/ Traded Goods	19	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-	-
Employee benefits expense	21	-	-
Finance costs	22	8,601.88	27,608.10
Depreciation and amortization expense	23	24,509.14	2,020.75
Other expenses	24	160,662.09	81,887.08
Total Expenses In Rs		61,339,773.11	111,515.93
Profit/(loss) before Partner Remuneration and Interest on Capital			
Remuneration to Partners		9,009,638.89	(111,515.93)
Interest on Capital		4,000,000.00	-
		2,553,821.53	-
Profit/(loss) before extraordinary items and tax		2,455,817.36	(111,515.93)
Extraordinary Items (specify nature & provide note/delete if none)			
Profit before tax		2,455,817.36	(111,515.93)
Tax expense:			
Current Tax (For current year profits)			
Adjustments for earlier years			
Deferred tax charge/ (benefit)	6		
Profit/(Loss) for the period from continuing operations			
Profit/(loss) from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from discontinuing operations (after tax)			
Profit/(Loss) for the year		2,455,817.36	(111,515.93)

Mashi Maheshwari & Co.
Chartered Accountants

(CA M K Mashi)
Partner
M.No- 401427



For Hira Panna Infra projects LLP

[Signature]

Partner

Place: Patna
Date: 8th Sept 2022

Note - 3 Partners' funds

HIRA PANNA INFRA PROJECTS LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

S.No.	Name Of Partner	Share of Profit/(Loss) %	Opening Balance		Total as at 1st April 2021	Introduced during the year	Withdrawals during the year	Remuneration for the year	Interest on Capital	Variable share of surplus/(deficit) before tax	Share of Income Tax	Withdrawals /transfer during the year	Closing Balance		Total as at 31st March 2022
			Fixed	Floating/Unsecured Loan from Partners									Fixed	Floating/Unsecured Loan from Partners	
1	Continuing Partner														
2	Rita Keshri	33.33%	20,000.00	5,587,815.37	5,787,815.37	3,240,000.00		1,000,000.00	694,537.84	818,605.79			200,000.00	11,340,959.00	11,540,959.00
3	Shilpi Keshri	33.33%	20,000.00	9,472,015.36	9,672,015.36	93,500,000.00		2,000,000.00	1,160,641.84	818,605.79			200,000.00	10,635,126.29	107,151,262.99
	(A)	100.00%	60,000.00	5,622,015.34	5,822,015.34	10,010,000.00		4,000,000.00	698,641.84	818,605.79			200,000.00	18,149,262.97	18,349,262.97
3	Retired Partner			20,681,846.07	21,281,846.07	41,963,692.14			2,553,821.53	2,455,817.36			600,000.00	136,441,484.96	137,041,484.96
4	(B)														
	(A)+(B)														
Total Capital as on 31st March, 2022															
Particulars			(Amount in Rs.)												
Capital Account			600,000.00												
Current Account			136,441,484.96												
TOTAL			137,041,484.96												



HIRA PANNA INFRAPROJECTS LLP

5 Borrowings

Secured

(a) Term loans*

from banks - -

from other parties

(b) Loans repayable on demand

from banks

from other parties

(c) Deferred payment liabilities*

TOTAL (A)

Unsecured

(a) Term loans*

from banks - -

from other parties

(b) Loans repayable on demand

from banks

From Hira Panna Jewellers

21,000,000.00

(c) Deferred payment liabilities*

TOTAL (B)

21,000,000.00

TOTAL (A)+(B)

21,000,000.00



HIRA PANNA INFRAPROJECTS LLP			
100A PATLIPUTTA COLONY, Patna 800001			
6	Deferred tax liabilities/(asset) (Net)	31-Mar-22 Charge/(benefit) for the year	31-Mar-21
	Deferred tax asset		
	Expenses provided but allowable in Income		
	Tax on payment basis		
	Provision for doubtful debts		
	Difference between book depreciation & tax depreciation		
	Gross deferred tax asset (A)	-	-
	Deferred tax liability		
	Difference between book depreciation & tax depreciation		
	Gross deferred tax liability (B)	-	-
	Net deferred tax liability/(asset) (B-A)	-	-



7. Property, Plant and Equipment and Intangible Assets									
TANGIBLE ASSETS									
Particulars/Assets	Freehold	Land & Buildings	Equipment	Office	Computer & Mobiles	Furniture & Fixtures	Vehicles	Total	INTANGIBLE Software
Gross Block									
Opening Value		163,160.00	163,394.25					326,554.25	
Before 30th September									
Additions								-	
Deductions/Adjustments								-	
After 30th September								-	
Additions								-	
Deductions/Adjustments								-	
Gross Block		163,160.00	163,394.25					-	
Rate of Depreciation			15.00%					-	
Depreciation			24,509.14					-	
Net Block as at 31/03/22		163,160.00	138,885.11					24,509.14	
								302,045.11	
Capital Work In Progress									
Opening Balance									
Add : Additions during the year									
Less: Capitalised during the year									
Closing Balance									



HIRA PANNA INFRAPROJECTS LLP						
100A PATLIPUTTA COLONY, Patna 800001						
8	Investments	(Amount in Rs.)				
	Long Term Investments - (valued at historical cost unless stated otherwise)	Face Value	Numbers/Units/ Shares	Book Value	Numbers/Units/ Shares	Book Value
				As at 31-March-2022		As at 31-March-2021
	Trade Investments -Quoted					
(a)	Investment property (Valued at cost less accumulated depreciation) Cost of land and building given on operating lease Less: Accumulated depreciation					
(b)	Investments in Other Entities Less: Provision for diminution in value of investments					
(c)	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
(d)	Investments in preference shares					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Other long term investments (specify nature)					
	Total Investments In RS					
	Trade Investments -Unquoted					
(a)	Investment property (Valued at cost less accumulated depreciation) Cost of land and building given on operating lease Less: Accumulated depreciation					
(b)	Investments in Other Entities Less: Provision for diminution in value of investments					
(c)	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
(d)	Investments in preference shares					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Other long term investments (specify nature)					
	Total Investments					
	Aggregate Market value as at the end of the year:					
	Market value of quoted investments					
	Market value of Un-quoted investments					
	Provision for diminution in value of investments					
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm		31-Mrch-22	31-Mar-21		
	ABC		%	%		
	XYZ		%	%		
	Mr.A		%	%		
	Total capital of the firm (Amount in Rs.)					
	Current Investments	Face Value	Numbers/Units/ Shares	Book Value	Numbers/Units/ Shares	Book Value
	Short term trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long term investments (Refer note)					
(b)	Investments in equity instruments					
(c)	Investments in preference shares					
(d)	Investments in government or trust securities					
(e)	Investments in debentures or bonds					
(f)	Investments in mutual funds					
(g)	Other Short term investments (specify nature)					
	Net current investments					
	Short term trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long term investments (Refer note)					
(b)	Investments in equity instruments					
(c)	Investments in preference shares					
(d)	Investments in government or trust securities					
(e)	Investments in debentures or bonds					
(f)	Investments in mutual funds					
(g)	Other Short term investments (specify nature)					
	Net current investments					
	Grand Total					
	Aggregate value of quoted investments					
	Market value of quoted investments					
	Aggregate value of unquoted investments					



HIRA PANNA INFRAPROJECTS LLP

100A PATLIPUTTA COLONY, Patna 800001

9 Inventories

(Valued at lower of cost and net realizable value, unless stated other wise)

31-Mar-22

31-Mar-21

Raw materials and components

Work-In-Progress

6,210,329.65

20,262,236.92

Finished Goods

Stock-In-Trade

TOTAL IN RS

6,210,329.65

20,262,236.92

10 Trade Receivables

Secured, considered good

Unsecured, considered good

Unsecured, considered doubtful

Less: Provision for doubtful receivables

TOTAL IN RS

11 Loan and Advances

(Unsecured, considered good, unless stated otherwise)

(a) Capital Advances

Secured, considered good

Unsecured, considered good

Doubtful

Less: Provision for doubtful advances

(a)

(b) Security Deposits

(c) Other loans and advances (specify nature)

Advance For Land

143,577,100.00

23,000,000.00

TDS

30,000.00

30,000.00

TCS

45,166.05

12,861.46

Duties And taxes

-

2,687,124.54

India Metal

2,368,852.00

(5,301,907.00)

GIS Infra

468,000.00

Nayalala Enterprises

2,436,469.63

Anoj Kumar

980.00

Bijay Kumar sahu

4,312.00

KV Media Consultants

172.00

Sristi Cons

7,436,478.00

Vodafone Idea Limited

1,789.17

(b)

Total (a)+(b)

156,369,318.85

20,428,079.00

156,369,318.85

20,428,079.00

12 Cash and Bank Balances

[A] Cash and cash equivalents

a) Balances with Banks in

Axis Bank-3115

348,769.30

3,082,702.90

Axis Bank-2157

0.44

Axis Bank-2478

16,178,119.18

1,193,357.00

Axis Bank-7305

476,078.10

832,976.00

(b) Cheques, drafts on hand

(c) Cash on hand

Total [A]

105,975.08

200,000.00

[B] Other Bank Balances

17,108,942.10

5,309,035.90

Bank Deposits

Earmarked Bank Deposits

Total [B]

Total [A+B]

17,108,942.10

5,309,035.90

13 Other Assets

(Unsecured, considered good, unless stated otherwise)

(a) Interest accrued but not due on deposits

(b) Interest accrued and due on deposits

(c) Unbilled receivables

(d) Others- Received from UPI

TOTAL IN RS



HIRA PANNA INFRAPROJECTS LLP			
100A PATLIPUTTA COLONY, Patna 800001			
14	<u>Current Liabilities</u>	<u>31-Mar-22</u>	<u>31-Mar-21</u>
(a)	Trade Payables (Refer note below)		
	(i) Total outstanding dues of micro enterprises and small enterprises		
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	A K Enterprises	11,245.00	
	DES ARC	(14,880.00)	
	First Choice	2,432,858.43	3,826,600.00
	M/s Fino Agency	372,021.00	
	M/s Krish White Bricks LLP	658,278.00	-
	M/s Neha Enterprises	388,679.26	
	M/s S.R.S Enterprises	1.04	
	Nuvoco Vistas Corporation Limited	55,065.00	
	Shri-Ashok Enterprises	319,261.00	
(b)	Sundry creditors other than trade payables		
	Mashi Maheshwari & Co.	171,140.00	165,460.00
(c)	Advance from customers-The Crown		
(d)	Advance Form Customer-Jest	143,810.02	4,052,000.00
(e)	Hira Panna Construction Pvt Ltd	17,000,000.00	12,000,000.00
(f)	Unearned revenue	-	5,000,000.00
(g)	Expenses payable		
(h)	Interest accrued but not due on borrowings		
(i)	Interest accrued and due on borrowings		
(j)	Income received in advance		
(k)	Statutory dues payable- TDS		
	TOTAL IN RS	411,672.00	-
		21,949,150.75	25,044,060.00
15	<u>Provisions</u>		
(a)	Provision for employee benefits		
	Provision for gratuity (unfunded)		
	Provision for leave Encashment (unfunded)		
(b)	Other provisions (Specify nature)		
	Provision for Income tax		
	Provision for Audit Fees Payable		
	Provision for sales return		
	TOTAL IN RS	-	-



HIRA PANNA INFRAPROJECTS LLP

100A PATLIPUTTA COLONY, Patna 800001

16	Revenue from operations	S No	31-Mar-22	31-Mar-21
	Sale of products			
	Finished goods			
	Traded goods			
	Sale of services			
	Other operating revenue			
	Scrap sales			
	Other-Revenue Recognised As Per As7		70,331,909.00	
	Total In RS		70,331,909.00	-
17	Other Income			
	Income from Salary			-
	Rental Income			
	Interest Income		17,500.00	
	<u>Other non-operating income</u>			
	Gain on foreign exchange transactions and translations other than those considered as finance cost (net)			
	Dividend			
	Income From Food Supply			
	Misc income		3.00	
	Total other income		17,503.00	-
18	Cost of raw material consumed			
	Transferred from Work in Progress			
	Cost of other material consumed	(III)	61,146,000.00	-
	Total raw material consumed	(I+II+III)	61,146,000.00	-



19 Purchases of stock-in-trade

Purchases

20 Changes in inventories of finished goods,
work in progress and stock-in trade

Inventories at the beginning of the year:

Stock-in-trade
Work in progress
Finished goods

Inventories at the end of the year:

Stock-in-trade
Work in progress
Finished goods

(I)

(II)

Increase/(Decrease)

21 Employee benefits expense

(Including contract labour)

Salaries, wages, bonus & other allowances
Contribution to provident and other funds
Staff welfare expenses

Total Employee benefits expense



HIRA PANNA INFRAPROJECTS LLP
100A PATLIPUTTA COLONY, Patna 800001

31-Mar-22

31-Mar-21

22 Finance Cost

Interest Expense

On bank loan

On assets on finance lease

Other Borrowing Costs-Interest against Business Loan

Bank charges

Loss on foreign exchange transactions and translations considered as finance cost (net)

8,601.88

27,608.10

Total Finance Cost

8,601.88

27,608.10

23 Depreciation and amortization expense

On tangible assets

On intangible assets

24,509.14

2,020.75

Total Depreciation and amortization expense

24,509.14

2,020.75

24 Other Expenses

Direct Expenses

Cost of Construction

Indirect Expenses

Donation

Round Off

Telephone expenses

Audit Fee

Gst Late Fee

Printing and Stationary

Accounting Charges

11,000.00

2.04

54.08

23,660.05

19,953.00

51,000.00

880.00

10,000.00

126,000.00

Total Other Expenses

160,662.09

81,887.08



HIRA PANNA INFRAPROJECTS LLP			
100A PATLIPUTTA COLONY ,Patna 800001			
25	Contingent Liabilities not provided for in respect of-[Reference-Para 68 and 71 of AS-29]		
Particulars		31-Mar-22	31-Mar-21
Claims against entity not acknowledged as debt			
Guarantees			
a. Guarantees given			
b. Bank guarantees			
Other money for which the Entity is contingently liable			
		-	-

HIRA PANNA INFRA PROJECTS LLP


DESIGNATED PARTNER



HIRA PANNA INFRAPROJECTS LLP
Statement of Cash Flows
For the Years Ending March 31, 2022

	31/03/2022
Cash Flows from Operating Activities	
Net Income	₹ 2,455,817.36
Add: Expenses Not Requiring Cash:	
Depreciation	₹ 24,509.14
Income Tax	₹ 0.00
Differed Tax	₹ 0.00
Less: Tax of Previous year	₹ 0.00
Other	₹ 0.00
Add:- Decrease in Current Assets :-	₹ 24,509.14
Inventories	₹ 14,051,907.27
Trade receivables	₹ 0.00
Short-term loans and advances	₹ 0.00
Other Current Assets	₹ 0.00
Less :- Increase in Current Assets :-	₹ 14,051,907.27
Inventories	
Short-term loans and advances	₹ 135,941,239.85
Trade receivable	₹ 0.00
Short-term loans and advances	₹ 0.00
Other current assets	₹ 0.00
Add:- Increase in Current Liability :	₹ 135,941,239.85
Short Term Borrowings	
Trade payables	₹ 395,928.73
Other current liabilities	₹ 0.00
Short-term provisions	₹ 0.00
Less:- Decrease in Current Liabilities-	₹ 395,928.73
Short Term Borrowings	₹ 0.00
Trade payables	₹ 3,490,837.98
Short Term Provision	₹ 0.00
Short-term provisions	₹ 0.00
Other current liabilities	₹ 0.00
Net Cash from Operating Activities	₹ 3,490,837.98
	₹ 122,503,915.33
Cash Flows from Investing Activities	
Add:- Sale of Fixed Assets	₹ 0.00
Less:- Purchase of New Equipment	₹ 0.00
Add:- Investments Decreased	₹ 0.00
Less:- Investments Increased	₹ 0.00
Other	₹ 0.00
Net Cash Used for Investing Activities	₹ 0.00
Cash Flows from Financing Activities	
Add Increase in Partner's Capital	₹ 115,759,638.89
Less:- Current Year Profit	₹ 2,455,817.37
Add Increase in Long-term borrowings	₹ 21,000,000.00
Less:- Decrease in Long-term borrowings	₹ 0.00
Net Cash from Financing Activities	₹ 134,303,821.52
NET INCREASE/(DECREASE) IN CASH	₹ 11,799,906.20
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	₹ 5,309,035.90
CASH, & CASH EQUIVALENT AT THE END OF YEAR	₹ 17,108,942.10

For Mashi Maheshwari & Co
Chartered Accountants

(CA M K MASHI)

Partner

Place: Patna

Date: 8th Sept 2022

HIRA PANNA INFRAPROJECTS LLP

HIRA PANNA INFRA PROJECTS LLP

(Partner)

DESIGNATED PARTNER