



Keshav Chandra & Co.
Chartered Accountants

FORM NO. 3CB

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

Audit report under section 44AB of the Income - tax Act 1961,

in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G

1. We have examined the balance sheet as on 31st March 2022 and the profit and loss account for the period beginning from 1st April, 2021 to ending on 31st March, 2022 attached herewith, of M/S ABHISHEK CONSTRUCTION, O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar), PAN AAVFA7046H .

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 O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar) and no branches.

3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any: As per Annexure "A" attached

(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 opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

C. In our opinion and to the best of our information and according to the explanations given to us, the said accounts. read with notes thereon. if any. give a true and fair view :-

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 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 and annexure thereto.

5. In opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3 CD are true and correct subject to following:- As per Annexure "B" attached.

Place - Patna
Date - 26/09/2022



For, Keshav Chandra & Co.
Chartered Accountants
Firm Reg. No. - 016296C

(CA Mrithunjay Kumar)
Partner
Membership No. - 417215
UDIN-22417215AVADYQ8928

Head Office - A-2, Vatikapuri, Behind Premier Banquet Hall, Near Pillar No. -04, Rukanpura, Patna - 800014

Branch Office - Chapra

Phone - 9708124052, Email - kcc001@rediffmail.com

ANNEXURE A

1	We have audited the Balance Sheet and Profit & Loss Account of M/S ABHISHEK CONSTRUCTION, Partnership Firm, O- 32 ASHIANA NAGAR PATNA- 800025 (Bihar), as at 31st March, 2022 under reference to the report. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
2	The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the statement.
3	Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4	An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion
6	We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.



STATEMENT ON QUALIFICATIONS

ANNEXURE B

S.No.	Qualification Type	Observations/Qualifications
1	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee.	Assessee has not maintained or if maintained has not been produced before us books of account except bank book.
2	All the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit has not been provided by the assessee.	Assessee has not provided books of accounts except bank book. In absense of proper books of accounts we were unable to gather all information and explanations necessary for the purpose of our audit.
3	Documents necessary to verify the reportable transaction were not made available.	Vouchers of expenses debited in Profit & Loss Account has not been produced before us due to that we are unable to report various transactions like nature of expenses in personal nature, cash transactions more than 10,000 etc.
4	Others	The information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Services tax statute. It is not possible to determine break- up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by me is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirment regarding the requisite information in this clause. In view of above I have not maintained required information under clause 44 of Form 3CD.

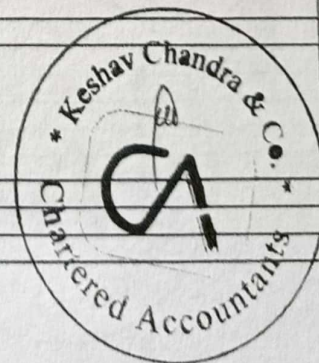


FORM NO.3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under Section 44AB of the Income – tax Act, 1961

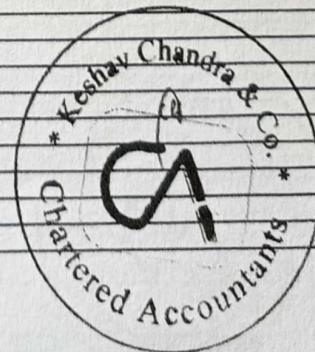
PART – A	
1	Name of the assessee
2	Address
3	Permanent Account Number
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same
5	Status
6	Previous Year
7	Assessment year
8	Indicate the relevant clause of section 44AB under which the audit has been conducted
	M/S ABHISHEK CONSTRUCTION O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar) AAVFA7046H Yes. Partnership Firm 1st April, 2021 to ending on 31st March, 2022 2022-23 Clause (e)

PART - B					
9 (a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	:	Schedule - "A"		
(b)	If there is any change in the partners or members or their profit sharing ratios since the last date of preceding year, the particulars of such change.	:	N.A.		
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)	:	Builder		
(b)	If there is any change in the nature of Business or profession, the particulars of such change.	:	No any change in the nature of business		
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.	:	Bank Book and the books of accounts are kept at O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar)		
	(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.)	:			
(c)	List of books of account and nature of relevant documents examined.	:	same as mentioned in para 9(b) supra.		
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	:	No		
13(a)	Method of accounting employed in the previous year.	:	Mercantile System		
(b)	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	:	No		
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	:	Not Applicable		
Sr. No.	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)		
(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:	ICDS	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
1	Accounting Policies	ICDS I	NIL	NIL	NIL
2	Valuation of Inventories	ICDS II	NIL	NIL	NIL
3	Construction Contracts	ICDS III	NIL	NIL	NIL
4	Revenue Recognition	ICDS IV	NIL	NIL	NIL
5	Tangible Fixed Assets	ICDS V	NIL	NIL	NIL
6	Changes in Foreign Exchange Rates	ICDS VI	NIL	NIL	NIL
7	Governments Grants	ICDS VII	NIL	NIL	NIL
8	Securities	ICDS VIII	NIL	NIL	NIL
9	Borrowing Costs	ICDS IX	NIL	NIL	NIL
10	Provisions, Contingent Liabilities and contingent assets	ICDS X	NIL	NIL	NIL
	Total				

Disclosure as per ICDS		Disclosures			
1	Accounting Policies	ICDS I	The financial statements have been prepared and presented in accordance with the Generally Accepted Accounting Principles in India under historical cost convention on accrual basis and comply in all material with the applicable Accounting Standards and the pronouncements guidelines of the Institute of Chartered Accountants of India. Accounting Policies related to other ICDS are furnished under the respective heads hereunder.		
2	Valuation of Inventories	ICDS II	Not Applicable		
3	Construction Contracts	ICDS III	The contract revenue recognised during the year is Rs.34084301. and the methods used to determine the stage of completion of contracts in progress is the proportion that contract costs incurred for work performed upto the reporting date bear to the estimated total contract costs		
4	Revenue Recognition	ICDS IV	Same as ICDS III		
5	Tangible Fixed Assets	ICDS V	Fixed Assets Tangible or intangible are stated at cost which includes cost of acquisition, cost of improvement, cost of bringing the assets to the present location and condition and apportioned cost in respect of preoperative expenses. Depreciation on Fixed Assets has been provided on Written Down Value method in accordance with the provisions of Income Tax Act, 1961. Depreciation on addition deduction of assets during the year is provided on the basis as prescribed under the Act.		
6	Governments Grants	ICDS VII	Not Applicable		
7	Borrowing Costs	ICDS IX	Not Applicable		
8	Provisions, Contingent Liabilities and contingent assets	ICDS X	Provisions are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable and that can be reliably estimated. Contingent liabilities are not recognised but are disclosed in the financial statements. Claims against the Company where the possibility of materialisation is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements.		
14.(a)	Method of valuation of closing stock employed in the previous year.	: at Cost or market price whichever is lower			
(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:	: Not Applicable			
Sr. No.	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)		
15	Give the following particulars of the capital asset converted into stock-in-trade:-	: NIL			
	a) Description of capital asset,				
	b) Date of acquisition;				
	c) Cost of acquisition;				
	d) Amount at which the asset is converted into stock-in-trade.,				
16	Amounts not credited to the profit and loss account, being -	:			
(a)	the items falling within the scope of section 28;	: NIL			
(b)	The Proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	: NIL			
(c)	escalation claims accepted during the previous year;	: NIL			
(d)	any other item of income;	: NIL			
(e)	capital receipt, if any.	: NIL			
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed 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	



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 attached with balance sheet.
(a)	Description of asset / block of assets.	:
(b)	Rate of depreciation.	:
(c)	Actual cost or written down value, as the case may be.	:
(d)	Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	:
(i)	Central Value Added Tax credits 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	Amount admissible under sections:-(a)32AC (b)33AB (c)33ABA (d)35(1) (e)35(2AA) (f)35(2AB) (g) 35ABB (h)35AC (i)35AD (j)35CCA (k)35CCB (l)35CCC (j) 35CCD (k) 35D (l) 35DD (m) 35DDA (n) 35E	:
(a)	amount debited to the profit and loss account	: NIL
(b)	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.	: NIL
20(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[Section 36(1)(ii)]	: Nil
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	: NIL
21(a)	Amounts debited to the profit and loss account being :-	:
	expenditure of capital nature;	: NIL
	expenditure of personal nature;	: There are no such direct expense. If indirect any, that is not ascertainable.
	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	: NIL
	Expenditure incurred at clubs being cost for club services and facilities used.	: NIL
	expenditure by way of penalty or fine for violation of any law for the time being in force;	: NIL
	any other penalty or fine;	: NIL
	expenditure incurred for any purpose which is an offence or which is prohibited by law;	: NIL
(b)	amounts inadmissible under section 40(a);	: NIL
(i)	as payment to non-resident referred to in sub-clause (i)	: NIL
(A)	Details of payment on which tax is not deducted:	: NIL
(I)	date of payment	:
(II)	amount of payment	:
(III)	nature of payment	:
(IV)	name and address of the payee	:
(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
(I)	date of payment	:
(II)	amount of payment	:
(III)	nature of payment	:
(IV)	name and address of the payee	:
(V)	amount of tax deducted	:
(ii)	as payment referred to in sub-clause (ia)	: NIL
(A)	Details of payment on which tax is not deducted:	: NIL
(I)	date of payment	:
(II)	amount of payment	:
(III)	nature of payment	:
(IV)	name and address of the payee	:



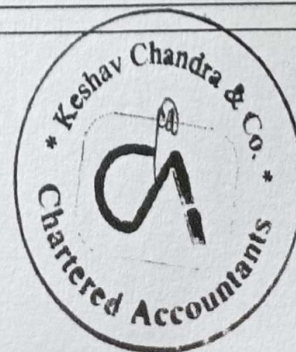
(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	NIL
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	
(IV)	name and address of the payer	
(V)	amount of tax deducted	
(VI)	amount out of (V) deposited, if any	
(iii)	under sub-clause (ic) [Wherever applicable]	
(iv)	under sub-clause (ia)	
(v)	under sub-clause (ib)	
(vi)	under sub-clause (ii)	
(A)	date of payment	
(B)	amount of payment	
(C)	name and address of the payee	
(vii)	under sub-clause (iv)	
(viii)	under sub-clause (v)	
(c)	interest, salary, bonus, commission or remuneration inadmissible under section 40(b) / 40(ba) and computation thereof;	NIL
(d)	Disallowance/deemed income under section 40A(3):	NIL
(A)	On the basis of the examination of books of 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:	On test checking & as per certification of the assessee, no such case has been found.
(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);	NIL
(e)	provision for payment of gratuity not allowable under section 40A(7);	NIL
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
(g)	particulars of any liability of a contingent nature;	NIL
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
(i)	amount inadmissible under the proviso to section 36(1)(iii).	NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL
23	Particulars of payments made to persons specified under section 40A(2)(b).	NIL
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	: NIL
25	Any Amount of profit chargeable to tax under section 41 and computation thereof.	: NIL
26	*i) In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-	:
(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	:
(a)	Paid during the previous year ;	:
(b)	Not paid during the previous year	:
(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);	: NIL
(b)	Not paid on or before the aforesaid date.	:
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	
27.(a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	: NIL
(b)	Particulars of income or expenditure of prior period credited or debited to the profit & loss account.	: NIL



28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a), if yes, please furnish the details of the same.	NIL			
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii-b), if yes, please furnish the details of the same.	NIL			
30	Details of any amount borrowed on hundl or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69 D].	: NIL			
31 (a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the pervious year :-	: N.A.			
(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	:			
(ii)	amount of loan or deposit taken or accepted.	:			
(iii)	Whether the loan or deposit was squared up during the previous year;	:			
(iv)	Maximum amount outstanding in the account at any time during the year.	:			
(v)	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	NO			
	(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)				
(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269 T made during the pervious year;	: N.A.			
(i)	Name , address and permanent account number (if available with the assessee.) of the payee;	:			
(ii)	Amount of repayment;	:			
(iii)	Maximum amount outstanding in the account at any time during the pervious year ;	:			
(iv)	Whether the repayment was made otherwise than by account payee cheque or accont payee bank draft.	:			
(c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents	YES			
	(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 ;	: NIL			
Sl. No.	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give refrence to relevant order)	Remarks
(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.;	: NIL			
(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	NIL			
(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NIL			
(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.	NIL			
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)..	: NA			



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.
34(a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	: NO
(1)	Tax deduction and collection Account Number (TAN)	
(2)	Section	
(3)	Nature of payment	
(4)	Total amount of payment or receipt of the nature specified in column (3)	
(5)	Total amount on which tax was required to be deducted or collected out of (4)	
(6)	Total amount on which tax was deducted or collected at specified rate out of (5)	
(7)	Amount of tax deducted or collected out of (6)	
(8)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	
(9)	Amount of tax deducted or collected on (8)	
(10)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	
(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	: N.A.
	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	
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NO
(1)	Tax deduction and collection Account Number (TAN)	
(2)	Amount of interest under section 201(1A)/206C(7) is payable	
(3)	Amount paid out of column (2) along with date of payment.	
35 (a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	: N.A.
(i)	Opening Stock	:
(ii)	Purchases during the previous year	:
(iii)	Sales during the previous year	:
(iv)	Closing Stock	:
(v)	Shortage / excess, if any	:
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.	:
A.	Raw Materials	: N.A.
(i)	Opening Stock	:
(ii)	Purchases during the previous year	:
(iii)	Consumption during the previous year	:
(iv)	Sales during the previous year	:
(v)	Closing Stock	:
(vi)	yield of finished products	:
(vii)	percentage of yield	:
(viii)	shortage / excess, if any	:
B.	Finished products / By-products	: N.A.
(i)	Opening Stock	:
(ii)	Purchases during the previous year	:
(iii)	Quantity manufactured during the previous year	:
(iv)	Sales during the previous year	:
(v)	Closing Stock	:
(vi)	Shortage / excess, if any	:



36	In the case of a domestic company, details of tax on distributed profits under section 115 O in the following form:	: N.A.	
(a)	total amount of distributed profits	: N.A.	
(b)	amount of reduction as referred to in section 115-O(1A)(i);	: N.A.	
(c)	amount of reduction as referred to in section 115-O(1A)(ii);	: N.A.	
(d)	total tax paid thereon	: N.A.	
(e)	dates of payment with amounts	: N.A.	
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.	: NIL	
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.	: NIL	
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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.	NIL	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		
Sr No.	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	N.A.	9802313.94
2	Gross profit/turnover	N.A.	589331*100/9802314=6.01
3	Net profit/turnover	N.A.	167644*100/9802314=1.71
4	Stock-in-trade/turnover	N.A.	9212983*100/9554363=96.43
5	Material consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	N.A.	
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	NIL	
42 (a)	Whether the Assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	NO.	
(b)	If Yes, Please Furnished	NO.	
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)	If Not Due, please enter expected date of furnishing the	As per attached with ANNEXURE B.	
44	Break-up of total expenditure of entities registered or not	: Not Available	
(a)	Total amount of Expenditure incurred during the year	: Not Available	
(b)	Relating to goods or services exempt from GST	: Not Available	
(c)	Relating to entities falling under composition scheme	: Not Available	
(d)	Relating to other registered entities	: Not Available	
(e)	Total payment to registered entities	: Not Available	
(f)	Expenditure relating to entities not registered under GST	: Not Available	

For, Keshav Chandra & Co.
Chartered Accountants
Firm Reg. No. - 016296C

(CA Mritunjay Kumar)
Partner
Membership No. - 417215
Place - Patna
Date - 26/09/2022



M/S ABHISHEK CONSTRUCTION

अभिषेक कंठ
Partner

सहकारी अमादी
Partner

M/S ABHISHEK CONSTRUCTION

O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar)

MANUFACTURING A/C FOR THE YEAR ENDED ON 31.03.2022

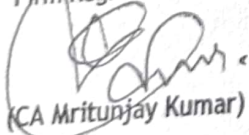
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Work-in Progress (Opening)	-	By Trading Account	-
To Material Purchases	-	By Work- in Progress (Closing)	-
To Labour Expenses	-		-
To Other Direct Expenses	-		-
	-		-
	-		-
	-		-
TRADING & PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2022			AMOUNT
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Manufacturing Account	-	By Sales	-
To Gross Profit	-		-
	-		-
To Salary and Wages	5,120.00	By Gross profit	-
To Fuel & Electricity Charges	2,796.00		-
To Telephone & Mobile Expenses	140.36		-
To Bank Charges	49,366.00		-
To Interest on Car Loan	1,500.00		-
To Miscellaneous Expenses	12,500.00		-
To Audit Fee	1,48,358.91		-
To Depreciation	(2,19,781.27)		-
To Book Profit	-		(2,19,781.27)
	-	By Book Profit	-
To Partner's Remuneration	-		-
To Provision for Income Tax	(2,19,781.27)		-
To Net Profit t/f to capital a/c	(2,19,781.27)		(2,19,781.27)
Total	(2,19,781.27)	Total	(2,19,781.27)

As per our report of even date.

For, Keshav Chandra & Co.

Chartered Accountants

Firm Reg. No. - 016296C

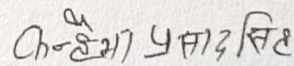


(CA Mritunjay Kumar)

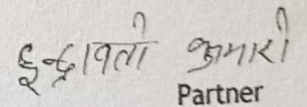
Partner

Membership No. - 417215

UDIN-22417215AVADYQ8928

**M/S ABHISHEK CONSTRUCTION**


Partner



Partner

Date - 26/09/2022

Place: Patna

M/S ABHISHEK CONSTRUCTION
O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar)
Schedules forming part of the Balance Sheet

Schedule - "A"

PARTER'S CAPITAL ACCOUNT

Partner's Name	Profit Sharing Ratio	Opening Capital as on 01.04.2021	Capital Introduced	Partner's Remuneration	Interest on Partner's Capital	Net Profit	Drawings	Closing Capital as on 31.03.2022
INDRAWATI KUMAR	50.00%	39,68,395.47	-	-	-	(1,09,890.63)	1,75,000.00	36,83,504.84
KANHAIYA PRASAD SINGH	50.00%	39,68,395.47	-	-	-	(1,09,890.63)	1,75,000.00	36,83,504.84
TOTAL	100%	79,36,790.94	-	-	-	(2,19,781.27)	3,50,000.00	73,67,009.68



Annexure II

1 Name of the assessee

2 Address

3 Permanent Account Number

4 Status

5 Previous year ended

6 Assessment year

M/S ABHISHEK CONSTRUCTION

0- 32, ASHIANA NAGAR PATNA- 800025 (Bihar)

AAVFA7046H

Partnership Firm

31st March 2022

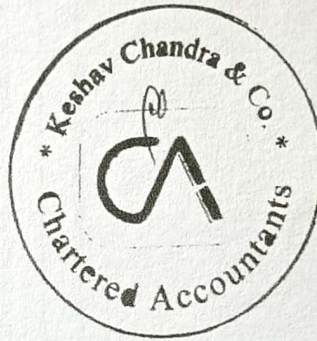
2022-23

CALCULATION OF BOOK PROFIT II/S 40(b)		(2, 19, 781)
1	Net Profit after tax as per P & L A/c	(2, 19, 781)
2	Add:- Provision for Income Tax	-
3	Net Profit before tax	(2, 19, 781)
4	Add:- Partner's Remuneration	-
5	Book Profit as per explanation 3 to Section 40(b)	(2, 19, 781)

CALCULATION OF REMUNERATION ALLOWABLE II/S 40(b) (v)		1, 50, 000
1	Book Profit as per explanation 3 to Section 40(b)	1, 50, 000
2	Remuneration allowable u/s 40(b) (v):	-
(a)	on the first 300000 of the profit: 1, 50, 000 or 90% of the profit whichever is more	1, 50, 000
(b)	on balance profit: 60% of the profit	-
	Remuneration allowable [(a)+ (b)]	-
3	But Restricted to	-

Date - 26/09/2022

Place:- PATNA



For, Keshav Chandra & Co.
Chartered Accountants
Firm Reg. No. - 016296C
(CA Mritunjay Kumar)
Partner
Membership No. - 417215

M/S ABHISHEK CONSTRUCTION
O- 32, ASHIANA NAGAR PATNA- 800025 (Bihar)

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Schedule-'B' : FIXED ASSETS

Particulars	W.D.V. AS ON 01.04.2021	Date of Addition	Addition more than 180 days	Addition less than or equal to 180 days	Deletion/ Sales during the year	Total	Rate of Depreciation	Depreciation allowable	W.D.V. as on 31.03.2022
Machine & Tools	9,89,059.37			-	-	9,89,059.37	15.00%	1,48,358.91	8,40,700.46
	9,89,059.37		-	-	-	9,89,059.37		1,48,358.91	8,40,700.46

