

Om Complex, S.P. Verma
Road, Patna-800001

M/S PATWARI PROJECTS

AUDIT REPORT

Assessment Year : 2023-2024
Accounting Year : 2022-2023

A.K. SALAMPURIA & ASSOCIATES

Chartered Accountants

1st Floor, Above Mica Sales

Near Chanakya Cinema,

Exhibition Road, Patna – 800001

Ph. – 9934123121

E-mail – aksalampuriah@gmail.com



FORM No. 3CB

[See rule 6G (1)(b)]

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

We have examined the Balance Sheet as at 31st March, 2023 and the Profit & Loss Account for the year ended on that date, attached herewith, of M/S PATWARI PROJECTS, at 04, Om Complex, S.P Verma Road, Patna - 800 001, PAN : AATFP9263B.

1. We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of account maintained at the head office at 04, Om Complex, S.P Verma Road, Patna - 800 001.
2. (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 purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) In the case of the Balance Sheet, of the statement of the affairs of the assessee as at 31st March, 2023, and
 - (ii) In the case of the Profit & Loss Account, of the profit of the assessee for the year ended on that date.

3. Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of M/s PATWARI PROJECTS ("the partnership firm"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" Section,

- (a) The financial statements presents fairly, in all material respects (or give a true and fair view) in accordance with fair presentation framework, or
- (b) The financial statements have been prepared in all material respects in accordance with the compliance framework.



For PATWARI PROJECTS

Ghanshyam Patwari
Partner

Basis for Qualified Opinion

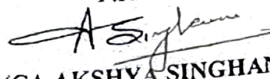
We conducted our audit in accordance with the standards on auditing as specified. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the firm in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

- The matter that gave rise to the modification of the auditor's report is that for the reporting of the information as required under clause 44 of the Form 3CD, the assessee failed to provide the relevant records and information as per the requirement of the said clause.
- 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 and the Annexure thereto are true and correct except for the clause 44.

For A. K. SALAMPURIA & ASSOCIATES

Chartered Accountants

F.R.N. 004285C


(CA AKSHYA SINGHANIA)

Partner

M.No.424348

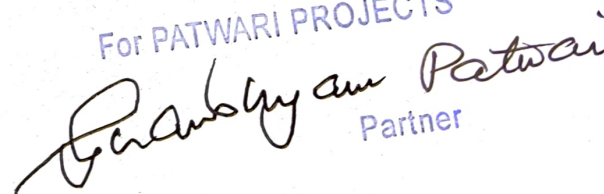
UDIN-23424348BGWTFH1639

Place : Patna

Date : 09/09/2023



For PATWARI PROJECTS


Partner

A.K. SALAMPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales
Near Chitrakya Cinema
Exhibition Road, Patna 800001
Mob.: 9934123121
E-mail: aksalampuriah@gmail.com

FORM NO. 3CD

[See Rule 6 G(2)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART - A

1. Name Of The Assessee : PATWARI PROJECTS
2. Address : 04, OM COMPLEX, S.P VERMA ROAD
Patna - 800 001
3. Permanent Account Number : AATFP9263B
4. 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 : GSTIN : 10AATFP9263B1Z8

5. Status : Partnership Firm

6. Previous Year : 2022-2023

7. Assessment Year : 2023-2024

8. Indicate The Relevant Clause Of Section 44AB Under Which The Audit Has Been Conducted : Clause(a)

9. (a) Whether The Assessee Has Opted For Taxation Under 115BA/115BAA/115BAB/115BAC/115BAD. If Yes, The Section Under Which Option Has Been Exercised : NA

For PATWARI PROJECTS
Ganesh Kumar Patwari
Partner



PART - B
Mr. Chanshyam Patwari - 50%
Mrs. Sandhya Patwari - 50%

9. (a) If firm or Association of Persons, indicate names of partners/members and their share in the firm/association.

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

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)

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

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.

(b) 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.}

© List of books of account and nature of relevant documents examined.

12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section {44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}.

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

(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.

© If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NOT APPLICABLE			

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2).

{c} If answer to (d) above is in affirmative, give details of such adjustments :

Building & Construction work

No Change

Books of account are not prescribed u/s 44 AA of Income Tax Act, 1961.

Cash Book, Ledger, Purchase Invoice, Purchase Register, Sales Invoice, Sales Register.
(Books of accounts are maintained on computerized basis)

Address :- 04, OM COMPLEX, S.P VERMA ROAD, PATNA - 800 001

As mentioned in Point 11 (b) above.

No

Mercantile System

No Change

No Deviation



For PATWARI PROJECTS

Ganeshwar Patwari
Partner

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

(f) Disclosure as per ICDS

ICDS	DISCLOSURE
ICDS-I Accounting Policies	1. The financial statements are prepared in accordance with applicable accounting standards and are on historical cost convention on accrual basis 2. All revenues, cost, assets and liabilities having material bearing on the financial statements are recognized on accrual basis except in case of significant uncertainties
ICDS-II valuation of Inventories	1. Inventories are valued at cost or NRV whichever is lower 2. Carrying Cost of Stock as on Balance Sheet Date; WIP - Rs.4,44,45,542.00
ICDS-III Construction Contracts	Not Applicable
ICDS-IV Revenue Recognition	1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of insignificant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. 2. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and GST
ICDS-V Tangible Fixed Assets	1. The assessee follows the written down value method for depreciation and the rates of depreciation, charged on all fixed assets are those specified in the Income Tax Act, 1961. 2. Details as per Balance Sheet or Annexure to Balance Sheet.
ICDS-VII Government Grants	NIL
ICDS-IX Borrowing Costs	No interest has been capitalised during the year. During the year, interest of Rs.19,58,773.62 has been debited in the profit and loss account
ICDS-X Provisions, Contingent Liabilities & Contingent Assets	NIL

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

: WIP-At construction cost inclusive of margin



For PATWARI PROJECTS

Ganesh Kumar Patwa
Partner

- {g} 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
- {h} Depreciation Allowable
- {i} Written Down Value at the end of the year

19. Amounts admissible under sections:-

S.No.	Section	Amount debited to P&L A/c	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
{i}	32AC	:	
{ii}	32AD	:	
{iii}	33AB	:	
{iv}	33ABA	:	
{v}	35(1)(i)	:	
{vi}	35(1)(ii)	:	
{vii}	35(1)(iia)	:	
{viii}	35(1)(iii)	:	
{ix}	35(1)(iv)	:	
{x}	35(2AA)	:	
{xi}	35(2AB)	:	
{xii}	35ABB	:	
{xiii}	35AC	:	
{xiv}	35AD	:	
{xv}	35CCA	:	
{xvi}	35CCB	:	
{xvii}	35CCC	:	
{xviii}	35CCD	:	
{xix}	35D	:	
{xx}	35DD	:	
{xxi}	35DDA	:	
{xxii}	35E	:	

NIL

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):



For PATWARI PROJECTS

Ganeshyam Patwari
Partner

S.No.	Nature of Fund	Sum received from Employees	Due Date for Payment	The actual amount paid	The actual date of the payment to the concerned authorities
NIL					

21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

	Nature	S.No.	Particulars	Amount (in Rs.)
Capital Expenditure				
Personal Expenditure				
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party				
Expenditure incurred at clubs being entrance fees and subscriptions				
Expenditure incurred at clubs being cost for club services and facilities used				
Expenditure by way of penalty or fine for violation of any law for the time being in force				
Expenditure by way of any other penalty or fine not covered above				
Expenditure incurred for any purpose which is an offence or which is prohibited by law				

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

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

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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
		NIL	

(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):-

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee	Amount of Tax Deducted
(i)	(ii)	(iii)	(iv)	(v)
			NIL	

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

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

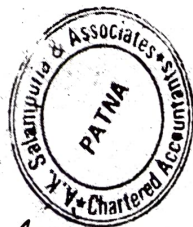
Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
		NIL	

(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.

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payer	Amount of Tax Deducted	Amount out of (v) deposited, if any

For PATWARI PROJECTS

Ganesh Kumar Patwar
Partner



(i)	(ii)	(iii)	(iv)	(v)	(vi)
			NIL		

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

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

(iv) under sub-clause (ic) [Wherever applicable] : Not Applicable

(v) under sub-clause (iia) : Not Applicable

(vi) under sub-clause (iib) : Not Applicable

(vii) under sub-clause (iii) : Not Applicable

(viii) under sub-clause (iv) : Not Applicable

(ix) under sub-clause (v) : Not Applicable

{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:-

(d) Disallowance/deemed income under section 40A(3)

On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details.

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)
We have not come across any payment in excess of Rs. 10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

On The basis of examination of books of accounts and other relevant documents/evidence, whether the payment referred to in under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business or profession under section 40A(3A):-

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)



For PATWARI PROJECTS

Gaurav Kumar Patwari
 Partner

We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check

(e) provision for payment of gratuity not allowable under sec.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 sec.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 sec. 36(1)(iii)	: Nil
22. Amount of interest inadmissible under section 23 of the MSME Development Act, 2006	: Nil
23. Particulars of payments made to persons specified under Section 40A(2)(b).	: As Per Annexure - B Attached
24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC :	
25. Any amount of Profit chargeable to tax under Section 41 & computation thereof.	: Nil
26. 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	: Nil
{a} Paid during the previous year;	: Nil
{b} not paid during the previous year:	: Nil
(B) was incurred in the previous year and was	
{a} paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	: Nil
{b} not paid on or before the aforesaid date.	: Nil

* State whether sales tax, Goods & Service Tax customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit and loss account.



For PATWARI PROJECTS

Ganesh Kumar Patwari
Partner

27. (a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts. Nil

(b) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. Nil

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii). If yes, please furnish the details for the same. Nil

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

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

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

(i)	Nature of income
(ii)	Amount thereof
	Nil

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

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

(i)	Nature of income
(ii)	Amount thereof
	Nil

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. {Sec 69D}

30 (a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? (Yes/No) No

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

(i)	Under which clause of sub-section (1) of section 92CE primary adjustment is made?
(ii)	Amount in Rs. of primary adjustment



For PATWARI PROJECTS

Sanjayam Patwari
Partner

- (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)
- (iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)
- (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time

30 (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.)

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

- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred
- (ii) EBITDA during the previous year (in Rs.)
- (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above
- (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B

A.Y.	Amount (Rs.)

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

A.Y.	Amount (Rs.)

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 :-

- (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 previous year,
- (v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
- (vi) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

As per Annexure-C Attached



For PATWARI PROJECTS

Pranisham Patwari
Partner

NIL

:

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

- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor;
- (ii) amount of specified sum taken or accepted;
- (iii) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
- (iv) In case the 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

* {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 }

NIL

:

(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of ECS through a bank account :-

- (i) Name, address and PAN (if available with the assessee) of the payer
- (ii) Nature of transaction
- (iii) Amount of receipt (in Rs.)
- (iv) Date of receipt

NIL

:

(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or 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 :-

- (i) Name, address and PAN (if available with the assessee) of the payer
- (ii) Amount of receipt (in Rs.)

NIL

:

(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year :-

- (i) Name, address and PAN (if available with the assessee) of the payer
- (ii) Nature of transaction
- (iii) Amount of receipt (in Rs.)



For PATWARI PROJECTS

Sanjay Kumar Patwari
Partner

(iv) Date of receipt

(bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or 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;—

NIL

(i) Name, address and PAN (if available with the assessee) of the payer
(ii) Amount of receipt (in Rs.)

(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 269TT made during the previous year :-

As per Annexure- D Attached

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

(ii) amount of the repayment;

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

(v) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account

(vi) 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

NIL

(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

(i) name, address and permanent account number {if available with the assessee} of the payer;

(ii) Repayment of Loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

NIL

(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

(i) name, address and permanent account number {if available with the assessee} of the payer;



For PATWARI PROJECTS

Gandhyam Patwari
Partner

- (ii) 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

(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, a banking company or a corporation established by a Central, State or Provincial Act.)

32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :

Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :							
S.No. (i)	A.Y. (ii)	Nature of Allowance/Allowance (Rs.) (iii)	Amount as returned (Rs.) (iv)	All Losses/allowances not allowed u/s 115BAA/BAC/BAD (v)	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation u/s 115BAC/BAD (to be filed in A.Y.21-22 only) (vi)	Amount as assessed (give reference of relevant order) (vii)	Remarks (viii)

(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 can not be allowed to be carried forward in terms of sec. 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 deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details

: NIL

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

(c) In case of a company, please state that whether the company deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details

Section-wise details of deduction, if any, admissible under chapter VI-A or Chapter III (Section 10A, Section 10AA).	
Amount Debit to P&L A/c	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.



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

For PATWARI PROJECTS

Ganeshwar Patwari
Partner

TAN	Section	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 ded. Or coll. 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 not deposited to the credit of the Central Government out of (6) and (8)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
	192	Salary	46,77,000.00	12,00,000.00	12,00,000.00	3,60,000.00		
	194J	Fees/Royalty	6,90,035.00	6,65,735.00	6,65,735.00	66,574.00		
PTNP03469E	194A	Interest	7,99,217.00	7,99,217.00	7,99,217.00	79,920.00		
	194C	Contractor/Sub-contract	71,43,091.00	70,62,891.00	70,62,891.00	73,767.00		

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:-

TAN	Type of Form	Due Date of Furnishing	Date of Furnishing, If furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
PTNP03469E	26Q	31/07/2021	28/07/2021	Yes
PTNP03469E	24Q	31/10/2022	28/10/2022	Yes
PTNP03469E	24Q	31/01/2023	30/01/2023	Yes
PTNP03469E	24Q	31/05/2023	29/05/2023	Yes
PTNP03469E	26Q	30/11/2022	28/10/2022	Yes
PTNP03469E	26Q	31/01/2023	30/01/2023	Yes
PTNP03469E	26Q	31/05/2023	29/05/2023	Yes

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

TAN	Amount of interest payable	Amount paid out of column (ii)	Date of Payment
(i)	(ii)	(iii)	(iv)



For PATWARI PROJECTS

Ganesh Kumar Patwari
Partner

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

- (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 :

- {i} Opening Stock;
- {ii} purchases during the previous years
- {iii} consumption during the previous years
- {iv} sales during the previous year
- {v} closing stock
- {vi} yield of finished products
- {vii} * percentage of yield;
- {viii} shortage / excess, if any.

{B} Finished products / By-products :

- {i} Opening Stock;
- {ii} purchases during the previous years;
- {iii} quantity manufactured during the previous year;
- {iv} sales during the previous year;
- {v} closing stock;
- {vi} shortage / excess, if any.

*Information may be given to the extent available.

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

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

- (i) Amount received (in Rs.)
- (ii) Date of receipt

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.

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.

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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.

As per Annexure E

Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year		Preceeding Previous Year
S.No.	Particulars	
	Total Turnover	
	Gross Profit/Turnover	
	Net Profit/Turnover	
	Stock in Trade/Turnover	
	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.

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

(b) If yes, please furnish :

Reporting Entity Identification Number	Type of form	Due Date for Furnishing	Whether the form contains information about all

43. (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No)

(b) If yes, Please furnish the following details

- Whether report has been furnished by the assessee or its
- (i) parent entity or an alternate reporting entity
 - (ii) Name of parent entity
 - (iii) Name of alternate reporting entity (if applicable)
 - (iv) Date of furnishing of report
 - (v)

(c) If Not due, please enter expected date of furnishing the report



For PATWARI PROJECTS

Gaurav Kumar Patwari
Partner

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)

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 under GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities

ADDRESS: 1st Floor, Above Mica Sales

Near Chanakya Cinema

Exhibition Road, Patna - 800 001

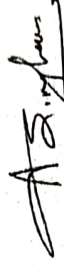
PLACE: Patna

DATE : 09.09.2023

For **A. K. SALAMPURIA & ASSOCIATES**

Chartered Accountants

F.R.N.004285C

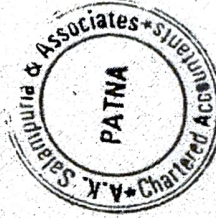


(CA AKSHYA SINGHANIA)

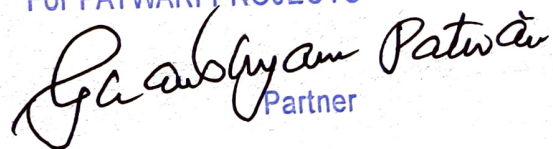
Partner

M.No.424348

UDIN: 23424348 BGWTFH 1639



For PATWARI PROJECTS



Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

COMPUTATION OF DEPRECIATION
AS PER INCOME TAX ACT, 1961

Annexure : A
Assessment Year : 2023-2024
Accounting Year : 2022-2023
Form No. : 3 CD
Clause No. : 18

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2021	Addition during the year		Sale/ Transfer	Total 31.03.2021	Depreciation on during the year	W.D.V. as on 31.03.2022	
			Upto 30.09.2021	After 30.09.2021					
1.	<u>PLANT & MACHINERY</u> CCTV	40,706.00	-	-	-	40,706.00	6,106.00	34,600.00	15%
2	Concrete Mixer	44,664.00	-	-	-	44,664.00	6,700.00	37,964.00	15%
3	Water Tank	2,944.69	-	-	-	2,944.69	442.00	2,502.69	15%
4	Generator	-	60,000.00	-	-	60,000.00	9,000.00	51,000.00	15%
5	Mobile	6,065.97	-	-	-	6,065.97	910.00	5,155.97	15%
	Total :	94,380.66	60,000.00	-	-	1,54,380.66	23,158.00	1,31,222.66	



For PATWARI PROJECTS

Sanjayam Patwari
Partner

PATWARI PROJECTS

04, OM COMPLEX
B.P VERMA ROAD
Patna- 800001

ANNEXURE	B
Ass. Yr.	2023-2024
Acc. Yr.	2022-2023
Form No.	3 CD
Clause No.	21

Inadmissible expenses u/s 40(b)/40(ba)

(In Rs.)

Name of Related Party	Relation	Nature of Payment	PAN No.	Payment Made Amount (Rs.)
Ghanshyam Patwari	Partner	Remuneration	AGDPP5930B	4,80,000.00
Sangeeta Patwari	Partner	Remuneration	AAXPP9615P	4,80,000.00
Ghanshyam Patwari	Partner	Interest	AGDPP5930B	7,11,255.00
Sangeeta Patwari	Partner	Interest	AAXPP9615P	4,48,302.00
Vedant Patwari	Son of Partner	Interest on Unsecured Loan	BZWPP3589H	2,35,434.00
Vedant Patwari	Son of Partner	Salary	BZWPP3589H	12,00,000.00



For PATWARI PROJECTS

Ghanshyam Patwari
Partner

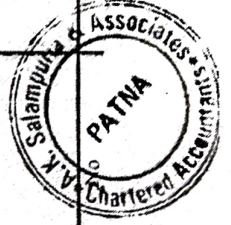
PATWARI PROJECTS

DA, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Annexure	: C
Assessment Year	: 2023-2024
Accounting Year	: 2022-2023
Form No	: 3 CD
Clause No	: 31(a)

Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269 SS taken or accepted by the assessee during the previous year

Name, address & PAN No. of the payee	Amount of loan or deposit taken or accepted during the year	Whether loan/ deposit account was squared up during the year	Maximum amount outstanding at any time during the year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft : whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1. Vedant Patwari 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 PAN:- BZWPP3589H	2,00,000.00	No	23,46,316.00	Net Banking	Account Payee Cheque
2. Siddharth Patwari HUF 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 PAN:- ABHHS3772G	9,53,000.00	No	17,19,688.00	Net Banking	Account Payee Cheque
3. Harshita Hemant Motiyani 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 PAN:- CGDPM1948J	5,80,000.00	No	18,74,187.00	Net Banking	NA
4. Ghanshyam Patwari HUF	11,85,000.00		25,93,835.00	Net Banking	Account Payee Cheque



For PATWARI PROJECTS

Ganesh Kumar Patwari
Partner

401. Vishal Tilakraj Apartment Bank Road Patna - 800 001 PAN:- AAGJIG3418Q	25,00,000.00	No	25,00,000.00	Net Banking	Account Payee Cheque
5. Radhika Khemka Singeshwar Apartment, Boring canal road Patna - 800 001 PAN:- DNYPK4195L					



For PATWARI PROJECTS

Gaushy an Patwari
Partner

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ANNEXURE	:	D
Ass. Yr.	:	2023-2024
Acc. Yr.	:	2022-2023
Form No.	:	3 CD
Clause No.	:	31

Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269T taken or accepted by the assessee during the previous year

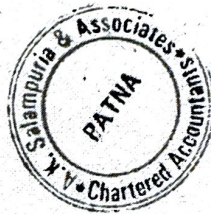
Name, address and permanent account number (PAN)	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through bank account.	whether the loan or 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 an draft
Ghanshyam Patwari HUF PAN - AAGHG3418Q 401, Vishal Tilakraj Apartment, Bank road, Patna 01	25,15,000.00	25,93,835.00	Net Banking	No
Harshita Heman Motiyani PAN - CGDPM1948J 401, Vishal Tilakraj Apartment, Bank road, Patna 01	2,99,557.00	18,74,187.00	Net Banking	No



For PATWARI PROJECTS

Ghanshyam Patwari
Partner

Radhika Khemka PAN - DVYPK4195L Singeshwar Apartment, Boring canal road, Patna 01	25,00,000.00	25,00,000.00	Net Banking	No
Vedant Patwari PAN - BZWPP3589H 401, Vishal Tilakraj Apartment, Bank road, Patna 01	21,66,902.00	23,79,414.00	Net Banking	No



For PATWARI PROJECTS

Pranshu
Partner

Patwari

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Annexure	E
Assessment Year	2023-2024
Accounting Year	2022-2023
Form No	3 CD
Clause No	40

Previous Year	Preceding Previous Year
---------------	----------------------------

(i) Gross Profit / Turnover

Turnover	=	5,95,22,208.27	0.00	(As Per Profit & Loss Account attached)
Gross Profit	=	1,34,25,160.88	5,34,843.82	(As Per Profit & Loss Account attached)
Gross Profit / Turnover	=	$\frac{1,34,25,160.88}{5,95,22,208.27}$	$\frac{5,34,843.82}{0.00}$	X 100
	=	22.55%	#DIV/0!	

(ii) Net Profit / Turnover

Turnover	=	5,95,22,208.27	0.00	(As Per Profit & Loss Account attached)
Net Profit	=	46,03,808.48	7,23,096.90	(As Per Profit & Loss Account attached)
Net Profit / Turnover	=	$\frac{46,03,808.48}{5,95,22,208.27}$	$\frac{7,23,096.90}{0.00}$	X 100
	=	7.73%	#DIV/0!	

(iii) Stock-In-Trade / Turnover

Turnover	=	5,95,22,208.27	0.00	(As Per Profit & Loss Account attached)
Closing Stock	=	0.00	1,04,00,560.41	(As Per Profit & Loss Account attached)
Closing Stock/ Turnover	=	$\frac{0.00}{5,95,22,208.27}$	$\frac{1,04,00,560.41}{0.00}$	
	=	0.00%	#DIV/0!	

(iv) Material Consumed / Finished Goods Pr

= Not Applicable Not Applicable



For PATWARI PROJECTS

Gaurav Kumar Patwari
Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001
BALANCE SHEET AS ON 31st MARCH, 2023

Capital & Liabilities	Amount	Assets & Properties	(In Rs.) Amount
<u>PARTNER'S CAPITAL ACCOUNT</u> (As Per Schedule - C attached)	1,68,10,337.23	<u>FIXED ASSETS</u> (As Per Schedule - D attached)	1,31,222.66
<u>UNSECURED LOAN</u>	51,71,008.95	<u>CURRENT ASSETS, LOANS & ADVANCES</u>	
<u>CURRENT LIABILITIES & PROVISIONS</u>		<u>A. CURRENT ASSETS</u>	
<u>A. CURRENT LIABILITIES</u>		<u>a. Inventory</u>	
a. <u>Sundry Creditors for Goods</u>	36,45,700.00	Work In Progress	4,44,45,542.00
b. <u>Sundry Creditors for Others</u>	27,87,424.00	Finished Goods	-
c. <u>Advance Receipt From Flat Booking</u>	2,47,57,500.00	<u>b. Cash & Bank Balances</u>	
		Cash-at-Bank	79,36,062.97
		Cash-in-hand	4,893.08
		<u>LOANS & ADVANCES</u>	
		a. <u>Advance to Govt.</u>	6,04,249.47
		b. <u>Advance to Others</u>	50,000.00
Total :	5,31,71,970.18	Total :	5,31,71,970.18
			0.00

Notes forming part of the accounts
As per our attached report of even date.

For A. K. SALAMPURIA & ASSOCIATES

Chartered Accountants
F.R.N.004285C

Place : Patna

Date : 09.09.2023

(CA AKSHYA SINGH ANIA)

Partner

M.No.424348

UDIN-23424348B6WTFH1639

For M/s PATWARI PROJECTS

Ganeshyuan Patwari
Partner

Sanyukta Patwari
Partner



For PATWARI PROJECTS

Ganeshyuan Patwari
Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

**TRADING AND PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2023**

		(In Rs.)	
Particulars	Amount	Particulars	Amount
To <u>Opening Stock</u>		By Receipt	5,95,22,208.27
" Finished Goods Kapil Nagina	34,13,297.80		
" Anand Residency	1,42,33,443.65	" <u>Closing Stock (WIP)</u>	
" Lalita Residency	62,92,024.02	" Lalita Residency	1,10,44,122.00
" Devkinandan Residency	47,22,885.94	" Devkinandan Residency	3,34,01,420.00
" <u>Direct Expenses</u>			
" Advertisement Expenses	96,460.00		
" Architecture	6,90,035.00		
" Brickwork	37,53,160.00		
" Brochure Expenses	23,600.00		
" Carpenter Expenses	2,04,200.00		
" Cement	53,84,500.00		
" CCTV	40,202.00		
" Civil Contract Expenses	25,70,305.00		
" Contractor	20,92,000.00		
" Cube Testing Expenses	500.00		
" Door	8,28,017.00		
" Diesel	6,011.00		
" Electrical Expenses	24,62,931.00		
" Earthing Expenses	62,492.80		
" Electrical Executive Engineer	1,51,407.00		
" Electrical Contractor Exp	3,03,370.00		
" Electrical Panel	4,28,280.00		
" Fire Fighting Expenses	5,48,200.32		
" Granite Expenses	2,00,525.00		
" Generator	4,15,000.00		
" Grill Expenses	5,63,936.00		
" Hardware Fittings	7,68,449.00		
" Insurance	64,076.00		
" Intercom	36,028.00		
" Letter Expenses	10,060.00		
" Lift Expenses	9,73,932.24		
" NOC	2,050.00		
" Paint Expense	11,69,625.00		
" Piling Expense	3,72,000.00		
" Plumbing Items	34,41,753.98		
" Pump	13,200.00		
" Pest Control Exp	17,500.00		
" Railing exp	2,52,000.00		
" RMC	61,43,889.00		
" Sand	27,45,164.00		
" Sink	1,20,771.00		
" Security Guard	16,766.00		
" Survey Exp	9,440.00		
" Stone Chip	38,73,921.00		
" Tiles Expenses	23,27,153.00		
" TMT Bar	1,56,46,486.66		
" Transformer	5,55,780.00		
" Window	15,55,172.00		
" Water proofing expenses	1,63,767.00		
" Wooden Expense	7,76,822.00		
" Gross Profit c/d	1,34,25,160.86		
Total :	10,39,67,750.27	Total :	10,39,67,750.27

Continued....



For PATWARI PROJECTS

Ganeshwar Patwa
Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

:: 2 ::

		(In Rs.)	
Particulars	Amount	Particulars	Amount
To Salary & Wages	46,77,000.00	By Gross Profit b/f	1,34,23,160.86
.. Bank Charges	16,592.00	.. Interest On Fixed Deposit	2,08,572.00
.. Electricity Expenses	1,03,445.00	.. Round off	(3.40)
.. Membership Fee CREDAI	11,800.00	.. Credit Note	26,238.00
.. Bonus	9,35,400.00		
.. Sign board	40,000.00		
.. Staff Welfare	29,500.00		
.. Insurance Expenses	13,859.00		
.. Telephone Exp	984.00		
.. Audit Fees	33,600.00		
.. Admission Fee	2,300.00		
.. Interest on Partner Capital	11,59,556.62		
.. Partner Remuneration	9,60,000.00		
.. Interest on loan	7,99,217.00		
.. Professional Fee	2,500.00		
.. Travelling Expenses	2,47,247.36		
.. Depreciation	23,158.00		
.. Net Profit	46,03,808.48		
Total :	1,36,59,967.46	Total :	1,36,59,967.46

Notes forming part of the accounts
As per our attached report of even date.

For **A. K. SALAMPURIA & ASSOCIATES**

Chartered Accountants

F.R.N.004285C

(Signature)

(CA AKSHYA SINGHANIA)

Partner

M.No.424348

UDIN- 23424348B6WTFH1639

Place : Patna

Date :09.09.2023

For M/s PATWARI PROJECTS

(Signature) **Partner**

(Signature) **Partner**



For PATWARI PROJECTS

(Signature) **Partner**

PATWARI PROJECTS
04, OM COMPLEX
8.P VERMA ROAD
Patna- 800001

LIABILITIES SIDE AS ON 31st MARCH, 2023

		<u>SCHEDULE - A</u>
Particulars	Amount (Rs.)	Amount (Rs.)
<u>PARTNER'S CAPITAL ACCOUNT</u>		
(As Per Schedule - C attached)	1,68,10,337.23	1,68,10,337.23
<u>LOANS & BORROWINGS</u>		
<u>A. UNSECURED LOANS</u>		
Vedant Patwari	5,91,304.95	
Harshita Motiyani	18,74,187.00	
Siddharth Patwari HUF	17,19,688.00	
Ghanshyam Patwari (HUF)	9,85,829.00	51,71,008.95
<u>CURRENT LIABILITIES & PROVISIONS</u>		
<u>A. CURRENT LIABILITIES</u>		
<u>a. Sundry Creditors for Goods</u>		
Agarwal Trading Co	3,03,500.00	
Durga Electricals	78,940.00	
Industrial Fire Service	77,000.00	
Kamal Bricks	8,79,760.00	
Maa Bhawani Enterprises	2,48,000.00	
Maa Durga Enterprises	4,49,729.00	
New Bharat Timber Works	86,247.00	
Prakash Enterprises	2,95,049.00	
Shree Ganpati Commerce Pvt Ltd	5,89,586.00	
Steel Traders	6,37,889.00	36,45,700.00
<u>a. Sundry Creditors for others</u>		
TDS Payable	1,28,469.00	
Audit Fees Payable	30,000.00	
Salary Payable	15,38,000.00	
Bonus Payable	9,35,400.00	
Non-adjustable Amount Payable	1,55,555.00	27,87,424.00



For PATWARI PROJECTS

Ghanshyam Patwari
Partner

b' Advance Receipt From Flat Booking

Devkinandan

A Block

Keshav Khandelwal - 201	30,00,000.00	
Nirbhay Kumar - 203	4,00,000.00	
Niraj Khandelwal - 401	30,00,000.00	
Sujeet Kumar Singhania - 405	5,25,000.00	
Akshya Singhania - 406	5,25,000.00	74,50,000.00

B Block

Sajjan Kumar Khemka - 101	21,74,000.00	
Shantam Kumar Khemka - 107	26,86,000.00	
Kamal Drolia - 108	26,00,000.00	
Jitendra Kumar - 202	4,00,000.00	
Anand bharti - 207	20,00,000.00	
Rahul Kumar - 302	3,00,000.00	
Anand Dokania - 401	2,10,000.00	
Sonu Dokania - 402	2,10,000.00	
Vijay Bhaskar - 405	1,57,500.00	1,09,47,500.00
Anand dokania - 501	2,10,000.00	

Lalita Residency

Amit Kumar - 401	25,00,000.00	
Sonu Kumar singh - 402	5,00,000.00	
Sonam Priya - 403	20,00,000.00	63,60,000.00
Sanish Kumar - 406	13,60,000.00	

Total Liabilities :

5,31,71,970.18



For PATWARI PROJECTS

Chandrayan Patwari
Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ASSETS SIDE AS ON 31st MARCH, 2023

SCHEDULE - B

Particulars	Amount (Rs.)	Amount (Rs.)
<u>FIXED ASSETS</u> (As Per Schedule - D attached)	1,31,222.66	1,31,222.66
<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>A. CURRENT ASSETS</u>		
a. Inventory (As taken valued and certified by the management)		
Work In Progress	4,44,45,542.00 ✓	4,44,45,542.00
Finished Goods		
b. <u>Cash & Bank Balances</u>		
<u>Cash at Bank</u>		
Central Bank of India (A/c no-3617733482) (IFSC-CBIN0281668)	24,381.37	
ICICI Bank (A/c no-057905002397) (IFSC-ICIC0000579)	23,35,321.71	
ICICI Bank (A/c no-194305500314) (IFSC-ICIC0000579)	19,398.70	
ICICI Bank (A/c no-057905004317) (IFSC-ICIC0000579)	7,09,318.40	
ICICI Bank (A/c no-057905004428) (IFSC-ICIC0000579)	20,241.00	
BOB (A/c no-43100200000384) (IFSC- BARB0EXHPAT)	14,221.50	
Fixed Deposit with ICICI Bank FD against Bank Guarantee (Given to Fire Dept)	34,76,169.00 ✓ 13,37,011.29	
<u>Cash In Hand</u>		
Cash	4,893.08	79,40,956.05
<u>A. LOANS & ADVANCES</u>		
a. <u>Advance to Government</u>		
GST Receivable	2,87,242.47	
Advance Tax (A.Y.- 2023-24)	2,30,000.00	
TCS Receivable (A.Y.- 2023-24)	4,649.00	
TDS Receivable (A.Y.- 2023-24)	82,358.00	6,04,249.47
b. <u>Advance to Others</u>		
Usha Diesels	50,000.00	50,000.00
Total Assets :		5,31,71,970.18



For PATWARI PROJECTS

Gaushyan Patwari
Partner

PATAWARI PROJECTS
04, OMI COMPLEX
S.P VERMA ROAD
Patna- 800001

PARTNER'S CAPITAL ACCOUNT AS ON 31st MARCH, 2023

SCHEDULE - C

Sl. No.	Name of the Partner's	Capital as on 01.04.2022	Addition	Partner's Remuneration	Interest on Capital	Net Profit during the yr.	Total	Income-tax	Withdrawal	Balance as on 31.03.2023
1.	Ghanshyam Patwari	79,02,836.70	22,01,000.00	4,80,000.00	7,11,255.30	23,01,904.24	1,35,96,996.24	74,943.13	36,03,012.00	99,19,041.11
2	Sangeeta Patwari	49,81,125.70	1,30,000.00	4,80,000.00	4,48,301.31	23,01,904.24	83,41,331.25	74,943.13	13,75,092.00	68,91,296.12
	Total :	1,28,83,962.39	23,31,000.00	9,60,000.00	11,59,556.62	46,03,808.48	2,19,38,327.49	1,49,886.26	49,78,104.00	1,68,10,337.23



For PATWARI PROJECTS

Ghanshyam Patwari
Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

FIXED ASSETS AS ON 31st MARCH, 2023

SCHEDULE - D

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2022	Addition during the year		Sale/ Transfer	Total 31.03.2023	Depreciation on during the year	W.D.V. as on 31.03.2023
			Upto 30.09.2022	After 30.09.2022				
1.	PLANT & MACHINERY CCTV	40,706.00	-	-	-	40,706.00	6,106.00	34,600.00
2	Concrete Mixer	44,664.00	-	-	-	44,664.00	6,700.00	37,964.00
3	Water Tank	2,944.69	-	-	-	2,944.69	442.00	2,502.69
4	Generator	-	60,000.00	-	-	60,000.00	9,000.00	51,000.00
5	Mobile	6,065.97	-	-	-	6,065.97	910.00	5,155.97
	Total	94,380.66	60,000.00	-	-	1,54,380.66	23,158.00	1,31,222.66



For PATWARI PROJECTS

Gaurav Kumar Patwari
Partner

PATWARI PROJECTS
04, Om Complex, S. P Verma Road
Patna - 800 001

Notes forming part of the accounts :

1. SIGNIFICANT ACCOUNTING POLICIES :

a. Accounting Concepts

The firm follows mercantile system of accounting and recognizes income and expenditure on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

b. Fixed Assets

Fixed assets have been valued at their historical cost plus direct attributable cost in respect of acquisition of these assets.

c. Depreciation

Depreciation on fixed assets has been provided under Written Down Value Method (W.D.V.) of Income Tax Act, 1961.

d. Inventories

Stock-in-trade is valued at cost or NRV whichever is less. Cost for this purpose is calculated on average basis.

e. Balances of sundry debtors and sundry creditors are subject to formal confirmation.

For A. K. SALAMPURIA & ASSOCIATES
Chartered Accountants
F.R.N - 004285C

For PATWARI PROJECTS

Place : Patna

Date : 09/09/2023

(CA AKSHYA SINGHANIA)

Partner

M.No.424348

UDIN- 23424348B6WTFH1639

Partner

Partner



Tax Audit Report of M/s Patwari Projects, (Patna) for the financial year 2022-23

For PATWARI PROJECTS

Akshya Singhania
Partner

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Cash Flow Statement for the year ended 31st March, 2023

Particulars	Year Ended 31/03/2023
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit before Tax	46,03,808
<u>Adjustment for :</u>	
Finance Costs	7,99,217
Depreciation and Amortization Expenses	23,158
Preliminary Expenses	-
Profit on Sale of Fixed Assets	-
Bad Debts	-
Interest Received	(2,08,572)
Dividend Received	-
Provision for Tax	-
Non cash Income	-
Unrealised Foreign Exchange (Gain)/Loss (Net)	-
Loss/ (Gain) on Derivative Transactions (Net)	-
Investing Activities (Net)	-
Operating Profit before Working Capital changes	52,17,611
Changes in Working Capital	
Inventories	(1,57,83,891)
Trade and other Receivables	(6,28,163)
Trade and other Payables	1,30,97,814
Cash Generation from Operations	19,03,372
Adj. / Payment of Direct Taxes	(1,49,886)
Net Cash generated/ (used) - Operating Activities	17,53,485
B. CASH FLOW FROM INVESTMENT ACTIVITIES	
Purchase of Fixed Assets	(60,000)
Sale of Fixed Assets	-
Sale of Flat	-
Return of Capital from Subsidiary	-
Purchase of Shares of Subsidiaries	-
Sale of Shares of Subsidiaries	-
Subsidy Received	-
Purchase of Investments	-
Sale of Investments	-
Preliminary Expenses	-
Proceeds/ Repayment of Loans to Body Corporate (Net)	-
Interest Received	2,08,572
Dividend Received	-
Net Cash generated/ (used) - Investing Activities	1,48,572



For PATWARI PROJECTS

Gaurishyam Patwa
Partner

C. CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from Net Capital Introduced	(5,27,548)
Proceeds from Share Application Money	-
Proceeds from Long term Loans & Advances	-
Repayment/Proceed of Long term Borrowings	-
Repayment/Proceed of Short term Borrowings (Net)	(13,44,142)
Finance Cost Paid	(7,99,217)
Dividend Paid (including Dividend Distribution Tax)	-
Net Cash generated/ (used) - Financing Activities	(26,70,907)
Net Increase / (Decrease) in Cash and Cash Equivalents	(7,68,850)
Add : Opening Cash and Cash Equivalents	87,09,805
Closing Cash and Cash Equivalents	79,40,956

Notes:

1. The Cash Flow Statement has been prepared under the indirect method as set out in
2. Figures have been regrouped/rearranged wherever necessary.

For A. K. SALAMPURIA & ASSOCIATES

Chartered Accountants

F.R.N.004285C



(CA AKSHYA SINGHANIA)

Partner

M.No.424348

UDIN-23424348BGWTFH1639

For M/s PATWARI PROJECTS

Partner

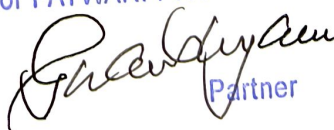
Partner

Place : Patna

Date :09/09/2023



For PATWARI PROJECTS


Partner

