

Reg. Office :
101, Om Complex, S.P.
Verma Road, Patna 800001

M/s PATWARI
PROJECTS

TAX AUDIT REPORT

Assessment Year : 2022 - 2023

Accounting Year : 2021 - 2022

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, 2022** 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, 2022**, and
 - (ii) In the case of the **Profit & Loss Account**, of the **profit** of the assessee for the year ended on that date.

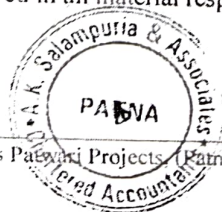
3. Report on the Audit of the Standalone Financial Statements

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, 2022, 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 Patwa
Partner

Basis for Qualified Opinion

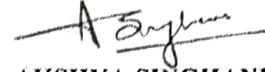
We conducted our audit in accordance with the standards on auditing as specified. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the firm in accordance with the code 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.
- 1. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.
- 2. 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-22-124348AN0A09447

Place : Patna

Date : 15/07/2022



For PATWARI PROJECTS


Partner

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 : 2020-2021
7. Assessment Year : 2021-2022
8. Indicate The Relevant Clause Of Section 44AB Under Which The Audit Has Been Conducted : Clause(e)
9. (a) Whether The Assessee Has Opted For Taxation Under 115BA/115BAA/115BAB/115BAC/115BAD. If Yes, The Ssection Under Which Option Has Been Exercised : NA

PART -- B

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratio

Mr. Chanshyam Patwari - 50%



For PATWARI PROJECTS

Chanshyam Patwari
Partner

(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.

Building & Construction work

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, 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 :

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



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			

(i) 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; Finished Goods :Rs.34,13,297.80 WIP - Rs.2,52,48,353.61		
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	Nil		
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 Patwari
Partner

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please furnish:-

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		Nil.	

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

{a} Description of Capital Assets;

{b} Date of acquisition

{c} Cost of acquisition

{d} Amount at which the asset is converted into stock in trade;

: Not Applicable

16. Amounts not credited to the Profit and Loss Account, being

{a} the items falling within the scope of section 28;

{b} the proforma credits, drawbacks, refunds of duty of customer excise, or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

{c} escalation claims accepted during the previous years;

{d} any other item of income;

{e} capital receipt, if any.

: Nil

: Nil

: Nil

: Nil

: 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:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provision of second proviso to sub-section 1 of section 43CA of fourth proviso to clause (x) of sub-section (2) of section 56 applicable?
			NIL.

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

{a} Description of the Block of assets / class of assets.

{b} Rate of depreciation.

{c} Opening WDV/ Actual

{d} Adjustment made to the written down value under section 113B (for A.Y.21-22 only)

{e} Adjustment made to the WDV of intangible asset due to exercising value of goodwill of a business or profession

{f} Adjusted WDV (a)

: As Per Annexure - A Attached

For PATWARI PROJECTS

Ganeshwar Patra
Partner



- (g) Addition/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

Amounts admissible under sections:-			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.
S. No.	Section			
{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

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)(iii) of the Companies Act, 1956 }

- (b) Details of Contributions received from employees for various funds as per section 36(1)(va):



For PATWARI PROJECTS

Ganeshyarn 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 incurred for any other 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			

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):-

(B)

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			

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	Signature of Payee	Name and address of the payer	Amount of Tax Deducted	Amount out of (v) deposited, of any
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For PATWARI PROJECTS

Gaurishyam 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

: Nil

{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

: Nil

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).

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

: Nil

25. Any amount of Profit chargeable to tax under Section 41 & computation thereof.

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.

: Nil

(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:

(B) was incurred in the previous year and was

: Nil

{a} paid on or before the due date for furnishing the return of income of the

{b} previous year under section 139(1);

{b} not paid on or before the aforesaid date.

* 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

- (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 B 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 or an account payee bank draft the same was taken or accepted by an account payee cheque or an account payee bank draft



For PATWARI PROJECTS

Guarav Kumar Patra
Partner

As per Annexure- B Attached

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:-

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)(viiia). 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

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

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}

Nil

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

Ganesh Kumar Patra
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

K. Salampuria & Associates
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 :

S.No.	A.Y.	Nature of Allowance/Allowance (Rs.)	Amount as returned (Rs.)	All Losses/allowances not allowed u/s 115BAA/115BAC/BAD	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)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(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

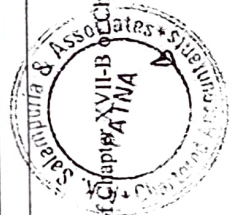
(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. : NIL

{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).

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.

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B of the Income Tax Act 1961. If Yes, please furnish:-



For PATWARI PROJECTS

Ganeshy Anand Patwa
Partner

TAN	Section (i)	Nature of Payment (ii)	Total amount of Payment or Receipt of the nature specified in Col. 3 (iv)	Total amount on which tax was deducted or collected out of (4) (v)	Total amount on which tax was deducted or collected at specified rate out of (5) (vi)	Amount of tax ded. Or coll. Out of (6) (vii)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (viii)	Amount of tax deducted or collected on (8) (ix)	Amount of tax deducted or collected not deposited to the credit of the Central Governem nt out of (6) and (8) (x)
PTNP03469E	194JB	Professional Fees	4,14,000.00	4,14,000.00	4,14,000.00	41,400.00			
	194JA	Technical Services	20,000.00	20,000.00	20,000.00	400.00			
	194IC	Development Agreement	7,00,000.00	7,00,000.00	7,00,000.00	70,000.00			
	194C	Contractor/Sub-contractor	33,44,065.00	21,19,985.00	21,19,985.00	23,515.00			

(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	31/07/2021	Yes
PTNP03469E	26Q	31/10/2021	30/10/2021	Yes
PTNP03469E	26Q	31/01/2022	30/01/2022	Yes
PTNP03469E	26Q	31/05/2022	26/05/2022	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)

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

(i) Opening stock

NA

For PATWARI PROJECTS

Gaurav Anand Patwari
Partner



- (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 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.



For PATWARI PROJECTS

Ganesh Kumar Patwari
Partner

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.

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

S.No.	Particulars	Previous year	Preceding Previous Year
	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 parent entity or an alternate reporting entity
- Name of parent entity
- Name of alternate reporting entity (if applicable)
- Date of furnishing of report

{c} If Not due, please enter expected date of furnishing the report

44.

Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)



For PATWARI PROJECTS

Ganeshyam Patwari
Partner

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	

ADDRESS: 1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna - 800 001

PLACE: Patna
DATE : 15.07.2022

For A. K. SALAMPURIA & ASSOCIATES

Chartered Accountants

F.R.N.004285C

(Signature)

(CA AKSHYA SINGHANIA)

Partner

M.No.424348



For PATWARI PROJECTS

(Signature)
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 : 2022-2023
Accounting Year : 2021-2022
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.	CCTV	21,228.00	-	24,500.00	-	45,728.00	5,022.00	40,706.00	15%
2	Concrete Mixer	52,546.00	-	-	-	52,546.00	7,882.00	44,664.00	15%
3	Water Tank	3,464.69	-	-	-	3,464.69	520.00	2,944.69	15%
4	Mobile	7,135.97	-	-	-	7,135.97	1,070.00	6,065.97	15%
	Total :	84,374.66	-	24,500.00	-	1,08,874.66	14,494.00	94,380.66	



For PATWARI PROJECTS

Grandhayan Patwari
Partner

PATWARI PROJECTS

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

Annexure	:	C
Assesment Year	:	2022-2023
Accounting Year	:	2021-2022
Form No	:	3 CD
Clause No	:	40

Previous Year	Preceeding Previous Year
---------------	-----------------------------

(i) Gross Profit / Turnover

Turnover	=	35,16,873.71	0.00	(As Per Profit & Loss Account attached)
Gross Profit	=	14,81,529.46	5,34,843.62	(As Per Profit & Loss Account attached)

$$\text{Gross Profit / Turnover} = \frac{14,81,529.46}{35,16,873.71} \times \frac{5,34,843.62}{0.00} \times 100$$

$$= 42.13\% \quad \#DIV/0!$$

(ii) Net Profit / Turnover

Turnover	=	35,16,873.71	0.00	(As Per Profit & Loss Account attached)
Net Profit	=	4,44,168.55	7,23,096.90	(As Per Profit & Loss Account attached)

$$\text{Net Profit / Turnover} = \frac{4,44,168.55}{35,16,873.71} \times \frac{7,23,096.90}{0.00} \times 100$$

$$= 12.63\% \quad \#DIV/0!$$

(iii) Stock-In-Trade / Turnover

Turnover	=	35,16,873.71	0.00	(As Per Profit & Loss Account attached)
Closing Stock	=	34,13,298.00	1,04,00,560.41	(As Per Profit & Loss Account attached)

$$\text{Closing Stock / Turnover} = \frac{34,13,298.00}{35,16,873.71} \times \frac{1,04,00,560.41}{0.00}$$

$$= 97.05\% \quad \#DIV/0!$$

(iv) Material Consumed / Finished Goods Pr = Not Applicable Not Applicable

For PATWARI PROJECTS

Ganeshyam
Partner

Patwari

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

BALANCE SHEET AS ON 31st MARCH, 2022

Capital & Liabilities	Amount	Assets & Properties	Amount
PARTNER'S CAPITAL ACCOUNT (As Per Schedule - C attached)	1,28,83,962.39	FIXED ASSETS (As Per Schedule - D attached)	94,380.66
UNSECURED LOAN	65,15,150.95	CURRENT ASSETS, LOANS & ADVANCES	
CURRENT LIABILITIES & PROVISIONS		A. CURRENT ASSETS	
A. CURRENT LIABILITIES		a. Inventory	
a. <u>Sundry Creditors for Goods</u>	3,26,034.24	Work In Progress	2,52,48,353.61
b. <u>Sundry Creditors for Others</u>	4,54,055.00	Finished Goods	34,13,297.80
c. <u>Advance Receipt From Flat Booking</u>	1,73,12,720.80	b. Cash & Bank Balances	
		Cash-at-Bank	85,74,914.97
		Cash-in-hand	1,34,890.08
		LOANS & ADVANCES	
		a. <u>Advance to Govt.</u>	26,086.26
Total :	3,74,91,923.38	Total :	3,74,91,923.38
			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

(CA AKSHIYA SINGHANIA)

Partner

M.No.424348

UDIN- 2241243418ASNOA09747

Place : Patna
Date : 15.07.2022

For M/s PATWARI PROJECTS

Sangeeta Patwari
Partner

Partner



For PATWARI PROJECTS

Gaanshyam Patwari
Partner

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

TRADING AND PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2022

Particulars	Amount	Particulars	(In Rs.) Amount
To Opening Stock		By Receipt	35,16,873.71
.. Finished Goods Kapil Nagina	69,30,171.51		
.. Anand Residency	20,02,794.40		
.. Lalita Residency	14,67,594.50		
Direct Expenses		Closing Stock	
.. Cement	19,19,600.00	.. Finished Goods Kapil Nagina	34,13,297.80
.. Granite Expenses	10,000.00	Closing Stock (WIP)	
.. Brickwork	6,55,007.00	.. Anand Residency	1,42,33,443.65
.. Grill Expenses	1,99,979.00	.. Lalita Residency	62,92,024.02
.. Agreement Fees	9,06,800.00	.. Devkinandan Residency	47,22,885.94
.. Sand	5,26,000.00		
.. PMC Approval Fee	1,10,000.00		
.. TMT Bar	60,60,172.02		
.. Carpenter Expenses	20,000.00		
.. Advertisement Expenses	25,000.00		
.. Fire Approval	18,000.00		
.. Soil testing Expense	34,220.00		
.. Lift Expenses	8,10,000.00		
.. Civil Contract Expenses	17,56,525.00		
.. Cube Testing Expenses	500.00		
.. Stone Chip	15,59,354.00		
.. Plumbing Items	8,61,066.00		
.. Tiles Expenses	1,51,260.00		
.. Insurance	32,604.00		
.. Labour Cess	15,27,260.00		
.. Piling Expense	1,13,750.00		
.. Non-adjustable Expenses	7,00,000.00		
.. Adhesive	83,062.00		
.. Wooden Expense	1,44,344.00		
.. Boring Expense	1,94,228.00		
.. Architecture	4,42,820.00		
.. Brochure Expenses	2,06,500.00		
.. Paint Expense	35,280.00		
.. Security Guard	25,000.00		
.. Map Approval Fees	20,336.00		
.. Electrical Expenses	3,98,202.23		
.. RERA	40,181.00		
.. Shelter Fund	7,09,385.00		
.. Gross Profit c/d	14,81,529.46		
Total :	3,21,78,525.12	Total :	3,21,78,525.12

Continued....



For PATWARI PROJECTS

Ganeshyam Patwa
Partner

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

:: 2 ::

Particulars	Amount	Particulars	Amount
To Salary & Wages	9,54,000.00	By Gross Profit b/f	14,81,529.46
.. Advertisement Exp	7,970.00	.. Interest On Fixed Deposit	3,18,743.29
.. Bank Charges	16,585.47	.. Round off	914.27
.. Electricity Expenses	50,206.00		
.. Membership Fee CREDAI	5,900.00		
.. Staff Welfare	41,440.00		
.. Filing fees	2,500.00		
.. Interest on FDS	40.00		
.. Audit Fees	20,000.00		
.. GST Expenses	1,53,600.00		
.. Internet Expenses	7,725.00		
.. Repair and Maintenance	17,556.00		
.. Travelling Expenses	59,002.00		
.. Website Development	6,000.00		
.. Depreciation	14,494.00		
.. Net Profit	4,44,168.55		
Total :	18,01,187.02	Total :	18,01,187.02

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

(CA AKSHYA SINGHANIA)

Partner

M.No.424348

UDIN-224124348ABND A09447

Place : Patna

Date : 15.07.2022

For M/s PATWARI PROJECTS

Sangeeta Patwari

Partner

Gaushyam Patwari

Partner



For PATWARI PROJECTS

Gaushyam Patwari
Partner

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

LIABILITIES SIDE AS ON 31st MARCH, 2022

SCHEDULE - A

Particulars	Amount (Rs.)	Amount (Rs.)
PARTNER'S CAPITAL ACCOUNT		
(As Per Schedule - C attached)	1,28,83,962.39 ✓	1,28,83,962.39
LOANS & BORROWINGS		
A. UNSECURED LOANS		
Vedant Patwari	23,46,315.95 ✓	
Harshita Motiyani	14,10,000.00 ✓	
Siddharth Patwari HUF	6,65,000.00 ✓	
Ghaanshyam Patwari (HUF)	20,93,835.00 ✓	65,15,150.95
CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES		
a. <u>Sundry Creditors for Goods</u>		
Shree Ganpati Commerce Pvt Ltd	3,26,034.24 ✓	3,26,034.24
a. <u>Sundry Creditors for others</u>		
TDS Payable	98,500.00 ✓	
Audit Fees Payable	20,000.00 ✓	
Salary Payable	1,80,000.00 ✓	
Non-adjustable Amount Payable	1,55,555.00 ✓	4,54,055.00
b. <u>Advance Receipt From Flat Booking</u>		
<u>Anand Residency</u>		
Prashant Patwari - 102	30,00,000.00	
Mamta Kumari - 301	10,00,000.00	
Govind Lal Sharma - 302	34,82,704.00	
Manish Malhotra- 303	30,00,000.00	
Sajjan Kumar Khemka - 502	29,16,719.00	1,33,99,423.00 ✓
<u>Kapil Nagina</u>		
Vishal Patwari - 206	34,13,297.80	34,13,297.80 ✓
<u>Lalita Residency</u>		
Aditi Sinha - 301	2,00,000.00	
Sajjan Kumar Khemka - 404	3,00,000.00	5,00,000.00 ✓
Total Liabilities :		3,74,91,923.38



For PATWARI PROJECTS

Ghaanshyam Patwari
Partner

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

PARTNER'S CAPITAL ACCOUNT AS ON 31st MARCH, 2022

SCHEDULE - C

Sl. No.	Name of the Partner's	Capital as on 01.04.2021	Addition	Partner's Remuneration	Interest on Capital	Net Profit during the yr.	Total	Income-tax	Withdrawal	Balance as on 31.03.2022
1.	Ghanshyam Patwari	56,89,486.92	21,14,875.00	-	-	2,22,084.27	80,26,446.20	1,23,609.50	-	79,02,836.70
2	Sangeeta Patwari	28,15,775.92	20,66,875.00	-	-	2,22,084.27	51,04,735.20	1,23,609.50	-	49,81,125.70
	Total :	85,05,262.84	41,81,750.00	-	-	4,44,168.55	1,31,31,181.39	2,47,219.00	-	1,28,83,962.39



For PATWARI PROJECTS

Ghanshyam Patwari
Partner

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

ASSETS SIDE AS ON 31st MARCH, 2021

SCHEDULE - B

Particulars	Amount (Rs.)	Amount (Rs.)
FIXED ASSETS		
(As Per Schedule - D attached)	94,380.66 ✓	94,380.66
CURRENT ASSETS, LOANS & ADVANCES		
A. CURRENT ASSETS		
a. Inventory		
(As taken valued and certified by the management)		
Work In Progress	2,52,48,353.61	
Finished Goods	34,13,297.80	2,86,61,651.41
b. Cash & Bank Balances		
Cash at Bank		
Central Bank of India	27,109.87 ✓	
(A/c no-3617733482)		
(IFSC-CBIN0281668)		
ICICI Bank	6,86,623.51 ✓	
(A/c no-057905002397)		
(IFSC-ICIC0000579)		
ICICI Bank	21,23,741.30 ✓	
(A/c no-194305500314)		
(IFSC-ICIC0000579)		
ICICI Bank	20,061.00 ✓	
(A/c no-057905004317)		
(IFSC-ICIC0000579)		
Fixed Deposit with ICICI Bank	43,80,368.00 ✓	
Bank Guarantee with Central Bank (Given to Fire Dept)	13,37,011.29 ✓	
Cash In Hand		
Cash	1,34,890.08 ✓	87,09,805.05
A. LOANS & ADVANCES		
a. Advance to Government		
TCS Receivable (A.Y.- 2022-23)	460.26 ✓	
TDS Receivable (A.Y.- 2022-23)	25,626.00 ✓	26,086.26
Total Assets :		3,74,91,923.38



For PATWARI PROJECTS

Ganeshyam Patwari
Partner

PATWARI PROJECTS

04, OM COMPLEX

S.P VERMA ROAD

Patna- 800001

FIXED ASSETS AS ON 31st MARCH, 2022

SCHEDULE - D

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2021	Addition during the year		Sale/ Transfer	Total 31.03.2022	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	21,228.00	-	24,500.00	-	45,728.00	5,022.00	40,706.00
2	Concrete Mixer	52,546.00	-	-	-	52,546.00	7,882.00	44,664.00
3	Water Tank	3,464.69	-	-	-	3,464.69	520.00	2,944.69
4	Mobile	7,135.97	-	-	-	7,135.97	1,070.00	6,065.97
	Total :	84,374.66	-	24,500.00	-	1,08,874.66	14,494.00	94,380.66



For PATWARI PROJECTS

Ganeshwar Patwa
Partner

PATWARI PROJECTS

04, OM COMPLEX

S.P VERMA ROAD

Patna- 800001

Cash Flow Statement for the year ended 31st March, 2022

Particulars	Year Ended 31/03/2022
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit before Tax	4,44,169
Adjustment for :	
Finance Costs	-
Depreciation and Amortization Expenses	14,494
Preliminary Expenses	-
Profit on Sale of Fixed Assets	-
Bad Debts	-
Interest Received	-
Dividend Received	(3,18,743)
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	1,39,919
Changes in Working Capital	
Inventories	(1,82,61,091)
Trade and other Receivables	1,25,179
Trade and other Payables	99,74,487
Cash Generation from Operations	(80,21,506)
Adj. / Payment of Direct Taxes	-
Net Cash generated/ (used) - Operating Activities	(80,21,506)
B. CASH FLOW FROM INVESTMENT ACTIVITIES	
Purchase of Fixed Assets	(24,500)
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	-
Dividend Received	3,18,743
Net Cash generated/ (used) - Investing Activities	2,94,243
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Net Capital Introduced	39,34,531
Proceeds from Share Application Money	-



For PATWARI PROJECTS

Partner

Proceeds from Long term Loans & Advances
 Repayment/Proceed of Long term Borrowings
 Repayment/Proceed of Short term Borrowings (Net)
 Finance Cost Paid
 Dividend Paid (including Dividend Distribution Tax)
 Net Cash generated/ (used) - Financing Activities
 Net Increase / (Decrease) in Cash and Cash Equivalents
 Add : Opening Cash and Cash Equivalents
 Closing Cash and Cash Equivalents

	-
	-
	42,00,000
	-
	-
	81,34,531
	4,07,268
	83,02,537
	87,09,805

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

A Singh

(CA AKSHYA SINGHANIA)

Partner

M.No.424348

UDIN- 22424348ABNOA09447

For M/s PATWARI PROJECTS

Sangeeta Patwari

Partner

Ganeshy am Patwari

Partner

Place : Patna

Date : 15/07/2022



For PATWARI PROJECTS

Ganeshy am 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

A Singhania

(CA AKSHYA SINGHANIA)

Place : Patna

Date : 15/07/2022

Partner

M.No.424348

UDIN-22424348ABNOA09447

For PATWARI PROJECTS

Sangeeta Patwari

Sangeeta Patwari

Partner

Partner



For PATWARI PROJECTS

Sangeeta Patwari
Partner