AGARWAL MITTAL & COMPANY

CHARTERED ACCOUNTANTS

Asmi Construction

F-Y (20-21) Audit

AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS

Acknowledgement Number : 925359710130122

FORM 3CB [See rule 6G(1)(b)]

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

1. We have examined the **balance sheet** as on 31st March 2021 , and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	ASMI CONSTRUCTION
Address	GULMOHAR, OPPOSITE SHIV MANDIR , PUNJABIPARA, SEVOKE ROAD, SILIGURI , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
PAN	AALFA6864H
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **GULMOHAR, OPPOSITE SHIV MANDIR, PUNJABIPARA, SEVOKE ROAD, SILIGURI, DARJILING, WEST BENGAL-734001** and 0 branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the 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 state of the affairs of the assessee as at 31st March **2021** ; and

ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

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

AGARWAL MITTAL & COMPANY SILIGURI

...tails, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified ...ditor.

Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No.	Particulars	Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee	132461770			163424032		
	Gross profit / Turnover	0	0	0	0	0	0
	Net profit / Turnover	3149612	132461770	2.38	3823519	163424032	2.34
	Stock-in-Trade / Turnover	0	0	0	0	0	0
	Material consumed / Finished goods produced	0	0	0	0	0	0

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.

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

AGARWAL MITTAL & COMPANY
Chartered Accountant

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

Please furnish

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

M/S ASMI CONS...

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred tc section (2) of section 286 ?

b. Please furnish the following details:

Date of furnishing of report	
c.Please enter expected date of furnishing the report	

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	SUDARSHAN AGARWAL
Membership Number	067956
FRN (Firm Registration Number)	0327328E
Address	2ND FLOORAPOLLO TOWER, SEVOKE ROADABOVE MAKHAN BHOG SWEETS PARLOUR, Siliguri H.O, DARJILING, 32- West Bengal, 91-India, Pincode - 734001
Place	SILIGURI
Date	13-Jan-2022

Additions Details (From Point No.18)

deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
ALA20469B	26Q	31-Mar-2021	01-Feb-2021	Yes	
ALA20469B	26Q	31-Mar-2021	01-Feb-2021	Yes	
ALA20469B	26Q	01-Feb-2021	01-Feb-2021	Yes	
CALA20469B	26Q	15-Jul-2021	16-Jun-2021	Yes	

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

se furnish:

Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of cclumn (2) along with date of payment. (3)	
		Amount	Date of payment
CALA20469B	₹ 155	₹ 156	01-Feb-2021
CALA20469B	₹ 1,308	₹ 1,308	01-Feb-2021
CALA20469B	₹ 1,300	₹ 1,300	30-Mar-2021
CALA20469B	₹ 1,500	₹ 1,500	31-Mar-2021
CALA20469B	₹ 1,210	₹ 1,210	16-Jun-2021

In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
	0	0	0	0	0

e case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products by-products.

aterials:

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Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products

No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Clos

No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closir

No records added

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

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt

No records added

37. Whether any cost audit was carried out ?

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

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

Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

...iculars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section ...T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

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

a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

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

No records added

Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	
Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
...lease furnish the details of the same.	₹ 0

Please furnish the details of the same.

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

Please furnish the details of the same.

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

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the In fulfils the conditions, if any, specified under the r Income-tax Act, 1961 or Income-tax Rules, 1962 or a circular, etc, i
		No records added

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

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Am dedu co
1	CALA20469B	194C	Payments to contractors	₹ 19,96,616	₹ 19,96,616	₹ 19,96,616	₹ 15,386	₹ 0	
2	CALA20469B	194-IC	Payment under specified agreement	₹ 1,87,10,267	₹ 1,87,10,267	₹ 1,87,10,267	₹ 14,03,276	₹ 0	
3	CALA20469B	194J	Fees for professional or technical services	₹ 11,96,000	₹ 11,96,000	₹ 11,96,000	₹ 92,200	₹ 0	

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

Please furnish the details:

Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

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 ...al, State or Provincial Act.

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

Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt

No records added

...b. Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a

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

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate person in a day or in respect of a single transaction or in respect of transactions relating to one event or occ person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank accou previous year

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

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate f person in a day or in respect of a single transaction or in respect of transactions relating to one event or occa person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft previous year

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

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS o 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 specifie section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Wh th re wa by or dr us el cl sy th ba ac
				No records added			

d. Particulars of repayment of loan or deposit or any specified advance

...the details of the same

...the ... from ... shares ...ved	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares

No records added

...hether during the previous year the assessee received any consideration for issue of shares which exceeds the fair ...rket value of the shares as referred to in section 56(2)(viib) ? — No

...ase furnish the details of the same

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

No records added

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

Please furnish the following details:

...	Nature of income	Amount

No records added

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

Please furnish the following details:

...	Nature of income	Amount

No records added

Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] — No

M/S. ASMI CONSTRUCTION

M/S. ASMI CONSTRUCTION

Suman Agarwal

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made d the previous year ?

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed i income on such exces which has not been repa within the prescril

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of t arising, in aggre

... of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

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

... of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
...DHI KUMAR AGARWAL	ACHPA8743R		PARTNER	REMUNERATION	₹ 7,20,000
...MAH AGARWAL	AVVPA2070N		PARTNER	REMUNERATION	₹ 7,20,000

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

No.	Section	Description	Amount
		No records added	

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

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

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

pre existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

not paid during the previous year;

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? Yes

GST INTERE
FEE - 1100,

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credi in accounts.

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts

No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Pri it yyy

No records added

company not being a

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 of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
	₹ 0											₹ 0	₹ 0

payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	₹ 0										

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.

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District / Pin Code	Zip Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
	₹ 0											₹ 0	₹ 0

Fringe benefit tax under sub-clause (ic)	₹ 0
Wealth tax under sub-clause (iia)	₹ 0
Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0

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

Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	₹ 0									

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

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmiss under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmi

No records added

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a or account payee bank draft. Please furnish the details ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the paye if available

No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or acc payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profes under section 40A(3A) ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the paye if available

No records added

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

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

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

Sl. No.	Nature of Liability
1	

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to in which does not form part of the total income;

Sl. No.	Particulars

No records added

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

No records added

Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl.	Description	Amount
No records added		

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

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

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

Capital expenditure

Sl.	Particulars	Amount
		₹ 0

Personal expenditure

Sl.	Particulars	Amount
No records added		

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

Sl.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl.	Particulars	Amount
No records added		

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

Sl.No.	Particulars
	No records added

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

Sl. No.	Particulars
	No records added

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

Sl. No.	Particulars
	No records added

(b). Amounts inadmissible under section 40(a);

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

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

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

B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subs
year before the expiry of time prescribed under section 200(1)

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District

...Provisions, ...ntingent Liabilities ...d Contingent ...ets

No provision has been recognised during the Previous Year other than nearly accurate accrued liabilities. No contingent asset has been recognised in the books of accounts of the assessee.

...od of valuation of closing stock employed in the previous year — Lower of Cost or Marker rate

...ase of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or ...ss please furnish: — No

Particulars	Increase in profit	Decrease in profit
No records added		

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

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

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

The items falling within the scope of section 28;

No.	Description	Amount
		₹ 0

the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

No.	Description	Amount
No records added		

Escalation claims accepted during the previous year;

No.	Description	Amount
No records added		

any other item of income;

No.	Description	Amount

(e). Capital receipt, if any.

Sl. No.	Description
No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value a[illegible] assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furn[illegible]

Sl. No.	Details of property	Address of Property: Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Consideration received or accrued
1								₹ 0

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

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Adjustm[illegible]
1	Plant and Machinery @ 40%	40	12,416	0	0	12,416	0	0	0	
2	Plant and Machinery @ 15%	15	1,15,083	0	0	1,15,083	0	0	0	

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provision[illegible] 1961 and also fulfils the conditions, if [illegible]

...re is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, ... particulars of such change ? **No**

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

(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).

No	Sector	Sub Sector	Code
	CONSTRUCTION	Other construction activity n.e.c.	06010

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

No.	Business	Sector	Sub Sector	Code
No records added				

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

No.	Books prescribed
	CASH BOOK , BANK BOOK , JOURNAL , LEDGER , SALES , PURCHASE ETC

(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
CASH BOOK , BANK BOOK , JOURNAL , LEDGER , SALES , PURCHASE ETC	GULMOHAR, OPPOSITE SHIV MANDIR	PUNJABIPARA, SEVOKE ROAD, SILIGURI	DARJILING	734001	91-India	32- West Bengal

AGARWAL MITTAL & COMPANY

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

Same as 11(b) above

No.	Books examined

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indica amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Sche or any other relevant section.) ?

Sl. No.	Section
	No records added

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

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

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

Sl. No.	Particulars	Increase in profit
		₹ 0

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

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

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

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	No accounting policy has been changed during the year. Fundamental Accounting Assumptions of consistency and Accrual have been followed.
2	ICDS II-Valuation of Inventories	Inventories have been valued at lower of cost or Net realisable value. Raw Material, if any, ha related finished goods are sold at profit. The carrying amount and classification of inventorie the Balance sheet forming part of the Financial Statement.
3	ICDS III-Construction Contracts	No Construction contract has been executed by the assessee during the previous year.
4	ICDS IV-Revenue Recognition	Revenue has been recognized only when there is reasonable certainty of its collection. During th amount of revenue has been deferred due to lack of reasonable certainty of its ultimate collecti revenue from service, if any, has been disclosed in Profit & Loss Account forming part of Finan
5	ICDS V-Tangible Fixed Assets	The schedule of Fixed Assets and Depreciation is mentioned in clause 18 of this form 3CD.

...on and to the best of our information and according to the explanations given to us

...ulars given in the said Form No. 3CD are true

...t, subject to the following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
No records added	

...ntant Details

	SUDARSHAN AGARWAL
...ership Number	067956
...m Registration Number	013273281
	2ND FLOORAPOLLO TOWER , SEVOKE ROADABOVE MAKHAN BHOG SWEETS PARLOUR , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
...of signing Tax Audit Report	13-Jan-2022
...e	SILIGURI
	13-Jan-2022

...rt has been digitally signed by SUDARSHAN AGARWAL having PAN AGCPA8692E from IP Address SILIGURI on 13/01/2022 02:58:52 PM Dsc Sl ...l 28910375166642 16 199CN=SafeScrypt sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA

AGARWAL MITTAL & COMPANY Chartered Accountants

M/S. ASMI CONSTRUCTION

PARTNER

M/S. ASMI CONSTRUCTION

Sunay Agarwal

PARTNER

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax

PART - A

1. Name of the Assessee	ASMI CONSTRUCTIO
2. Address of the Assessee	GULMOHAR, OPPOSITE PUNJABIPARA, SEVOKE , SILIGURI , DARJILING Pincode - 734001
3. Permanent Account Number (PAN)	AALFA6864H
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AALFA6864H1Z0

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

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%
1	NITIN KUMAR AGARWAL	50
2	SUMAN AGARWAL	50

...t the Block ...ss of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
...nd Machinery @ 40%	No records added							

...iption of the Block ...ssets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
...and Machinery @ 15%	No records added							

Deductions Details (From Point No.18)

...iption of the Block ...ssets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
...and Machinery @ 40%	No records added			

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

...AL MITTAL & COMPANY
Chartered ...

M/S. ASMI CONSTRUCTION

PUNJABIPARA, SILIGURI - 734001

BALANCE SHEET AS ON 31ST MARCH,2021

	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
S CAPITAL ACCOUNT (hedule "A")	1,67,13,406.95	**FIXED ASSETS** (As per schedule -"B")	1,05,270.32
LIABILITY			
ed Loan (Schedule - "H")	1,00,12,082.00	**INVESTMENTS** (As per schedule -"C")	3,57,87,956.96
T LIABILITIES & IONS		**CURRENT ASSETS,LOANS & ADVANCES**	
		LOANS & ADVANCES (As per Schedule - "D")	7,03,17,292.00
es From Customers (Schedule - "I")	12,50,09,037.29	**SUNDRY DEBTORS** (As per Schedule - "E")	32,18,960.00
Creditors (Schedule - "J")	2,35,85,269.12	**DUTIES & TAXES** (As per Schedule - "F")	33,19,775.97
Liabilities (Schedule - "K")	57,13,088.74	**CLOSING STOCK**	5,87,61,820.00
ion for Income Tax	10,20,933.00	**CASH AT BANK** (As per schedule -"G")	1,02,04,358.85
		Cash in Hand (As Certified by the Partners)	3,38,383.00
	18,20,53,817.10		**18,20,53,817.10**

s on Account as per Schedule - "L"

ER OUR REPORT OF EVEN DATE ANNEXED

Asmi Construction

tner 1

tner 2

ace : Siliguri

ate: 13/01/22

For AGARWAL MITTAL & COMPANY

Chartered Accountants

FRN 327328E

(CA.Sudarshan Agarwal)

Partner

Membership No. 067956

UDIN : 22067956AAAABQ5616

M/S. ASMI CONSTRUCTION

PARTNER

M/S. ASMI CONSTRUCTION

Sunay Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

PUNJABIPARA, SILIGURI - 734001

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	AMOUNT(RS.)	PARTICULARS	AMOUNT(RS.)
Work in Progress b/d	6,87,72,396.00	By Gross Receipts	13,24,61,770.00
Construction Expenses	11,71,30,105.96	By Work in Progress c/d	5,87,61,820.00
Audit Fees	25,000.00	By Other Income	4,68,211.22
Bank Charges	6,450.12	By Round Off	5.60
Depreciation	22,228.68		
Interest on GST	7,224.00		
Interest on Income Tax	1,17,494.00		
Interest on TDS	5,114.00		
Conveyance Expenses	40,120.00		
General Expenses	1,51,331.00		
Labour Charged by Party	23,664.02		
Late fee on GST	1,100.00		
Printing & Stationery	31,710.00		
Professional Tax	2,500.00		
Fuel	42,171.00		
Salary & Bonus	6,51,220.00		
Telephone & Mobile Expenses	7,646.00		
Loading, Unloading & Service Charges	49,060.00		
Repairs & Maintenance	15,660.00		
Net Profit c/d	45,89,612.04		
	19,16,91,806.82		**19,16,91,806.82**
Partner's Remuneration	14,40,000.00	By Net Profit b/d	45,89,612.04
Profit After Appropriaton	31,49,612.04		
	45,89,612.04		**45,89,612.04**
Provision For Income Tax	10,20,933.00	By Profit After Appropriaton	31,49,612.04
Net Profit transferred to Partners Capital A/c	**21,28,679.04**		
	31,49,612.04		**31,49,612.04**

Notes on Account as per Schedule - "L"

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Asmi Construction

Partner 1

Partner 2

For AGARWAL MITTAL & COMPANY
Chartered Accountants
FRN 327328E

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountants

(CA.Sudarshan Agarwal)
Partner
Membership No. 067956

Place : Siliguri
Date: 13/01/22

UDIN: 22067956AAAABQ5616

M/S. ASMI CONSTRUCTION

M/S. ASMI CONSTRUCTION

(Annexed to and forming part of Balance Sheet and Profit & Loss Account

Details of Partner's Capital Account as at 31st March, 2021

SCHEDULE "A"

ner	Profit Sharing Ratio	Opening Balance	Addition During the year	Interest	Salary	Share of Profit /(loss)	Drawings	Income Tax	Closing Balance
garwal	50%	64,99,868.04	-	-	7,20,000.00	10,64,339.52	2,16,101.58	-	80,68,105.98
a	50%	72,51,624.95	-	-	7,20,000.00	10,64,339.52	3,90,663.50		86,45,300.97
		1,37,51,492.99	-	-	14,40,000.00	21,28,679.04	6,06,765.08	-	1,67,13,406.95

M/S. ASMI CONSTRUCTION

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER

M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

(Annexed to and forming part of Balance Sheet and Profit & Loss Account
for the year ended 31st March,2021)

SCHEDULE "B"

xed Assets as on 31st March, 2020

	Rate of Depre-ciation	WDV as on 01/04/2020	Addition		Total As on 31/03/2021	Depreciation during the year	W.D.V. as on 31/03/2021
			Before 30/09/2020	After 30/09/2020			
& Accessories	40%	21.00	-	-	21.00	8.40	12.60
	40%	12,395.00	-	-	12,395.00	4,958.00	7,437.00
chinery	15%	93,342.00	-	-	93,342.00	14,001.13	79,340.87
ine	15%	21,741.00	-	-	21,741.00	3,261.15	18,479.85
		1,27,499.00	-	-	**1,27,499.00**	**22,228.68**	**1,05,270.32**

M/S. ASMI CONSTRUCTION
PARTNER

M/S. ASMI CONSTRUCTION
Sumay Agarwal
PARTNER

AGARWAL MITTAL & COMPANY * Chartered Accountants * SILIGURI

M/S. ASMI CONSTRUCTION

PUNJABIPARA, SILIGURI - 734001

...ULE ANNEXED TO AND FORMING PART OF BALANCE SHEET

...31ST MARCH,2021

	AMOUNT(RS.)
...CHEDULE-"C"	
INVESTMENTS	
GANGA SAGAR ENTERPRISE PVT. LTD.	44,00,000.00
CO-OPERATIVE HAWKERS CENTRE LTD	2,29,02,100.42
NKS BUILDERS	70,00,000.00
RAJ CONSTRUCTION	1,69,453.00
FIXED DEPOSIT- BF FOR WBSEDCL	13,16,403.54
	3,57,87,956.96

SCHEDULE- "D"	
LOANS & ADVANCES	
ABHA HALDAR	20,000.00
AJIT KUMAR GOSWAMI-DABGRAM	1,50,000.00
ALFRED TAMANG	12,13,326.00
ARUP MALAKAR-P.NAGAR 2-PATEL ROAD	6,40,000.00
BIMAL HALDAR	20,000.00
BINOY HALDAR	45,000.00
DILIP KARMAKAR	9,94,034.00
GREENTOP VINIMAY PVT LTD	1,00,000.00
JHARNA HALDAR	20,000.00
KALIPRASAD BARMAN	79,00,304.00
MRS JAYA CHOUDHRY- BAPTU LAND	9,00,000.00
RAKHI AGARWAL(AJIT AG)	34,00,000.00
RAKHI HALDAR	20,000.00
SANDEEDP ANEJA	1,36,00,000.00
SUSANTA HALDAR	20,000.00
SWAPAN GHOSH/ DIPAK GHOSH- KHUDIRAMPALLY	2,00,000.00
DEUTI DEVELOPERS-LAND	1,21,39,000.00
GUPTA TRAVELS-LAND	5,00,000.00
JAIN GROUP-TDS JV	50,00,000.00
ASHA AGARWAL- KRM	20,00,000.00
NILESH AGRWAL - KRM	75,00,000.00
RATAN KUMAR AGARWAL- KRM	1,00,00,000.00
SAILESH AGARAWAL- KRM	1,27,00,000.00
Jhuma Roy - Bandhan Bank Site	2,50,000.00
SUPRIYO GHOSH	2,00,000.00
VIVEK PRADHAN	2,00,000.00
	7,97,31,664.00
LESS:	
SAMBHU AGARWAL Cr	25,00,000.00
KABITA AGARWAL	17,00,000.00
RAJ DUTTA	5,41,150.00
	47,41,150.00

AGARWAL MITTAL & COMPANY Chartered Accountants SILIGURI

M/S. ASMI CONSTRUCTION

M/S. ASMI CONSTRUCTION

...RAMPALLY	
...OSH	7,78,872.00
...RMAKAR	7,78,870.00
...KARMAKAR	7,78,870.00
...SH GHOSH	7,78,870.00
...ASH & NIRANJAN KARMAKAR	7,78,870.00
...I ROY	7,78,870.00
	46,73,222.00
	7,03,17,292.00

SCHEDULE- "E"

SUNDRY DEBTORS

AIR IQ	22,680.00
ANAND AGARWAL	7,00,000.00
PRITHVI NATH SINGH	2,23,240.00
RAJAT & JAYA MUKHERJEE	18,60,000.00
SHAMBU BARMAN & RIMA DAS	55,000.00
OTHERS	3,58,040.00
	32,18,960.00

SCHEDULE- "F"

DUTIES & TAXES

ADVANCE TAX	50,000.00
TDS FOR THE YEAR	42,941.97
TCS ON PURCAHSE	11,028.00
CGST CREDIT LEDGER	13,79,801.00
SGST CREDIT LEDGER	13,16,512.00
CGST CASH LEDGER	2,31,071.00
SGST CASH LEDGER	2,31,071.00
LATE FEE CASH LEDGER	43,500.00
INTERTEST CASH LEDGER	13,000.00
IGST CASH LEDGER	851.00
	33,19,775.97

SCHEDULE- "G"

CASH AT BANK

BANK OF INDIA (429120110000671)	603.74
Accrued Interest on Auto Sweep	31,691.40
Accrued Interest BOI	71,995.00
AUTO SWEEP	90,00,000.00
ICICI BANK (020805006226)	11,00,060.00
SBI BANK (00000034422536879)	8.71
	1,02,04,358.85

SCHEDULE - "H"

UNSECURED LOAN

PRAGYA COMMODITIES PVT LTD	1,00,12,082.00
	1,00,12,082.00

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountant

M/S. ASMI CONSTRUCTION

M/S. ASMI CONSTRUCTION

ULE- "I"

NCE FROM CUSTOMERS

AVA KUNDU/APURPA KUNDU	11,12,588.28
USTUP MAZUMDAR	8,75,000.00
HOK AGARWAL	15,00,000.00
ASHOK BHADURI & SIKHA BHADURI	2,60,000.00
BABLU BANIK	2,50,000.00
BHIM TAMANG	3,50,000.00
BINOD KUMAR BANSAL	3,82,775.56
CHOTAN GHOSH	8,50,000.00
DIPAK KUMAR RAM	1,00,000.00
FARAD ALI HUSSAIN	11,90,000.00
GOPAL PAUL	11,63,882.00
GOVIND GIRI	2,00,000.00
GUDDI DEVI AGARWAL	15,82,000.00
HARESH KUMAR PATHAK	9,43,000.00
HEMA RAI	7,00,000.00
JOYDEEP GUPTA	6,00,000.00
KALPANA SAHA	15,00,000.00
KAUSHIK GHOSH	13,75,000.00
LOKESH CHANDRA SAHA	2,96,600.00
MAJOR RANDHIR MISHRA	5,00,000.00
MANA SHAH	15,00,000.00
MANISHA KARMAKAR	6,70,000.00
MANOJ GHOSH	10,50,000.00
MAN SINGH LAMA	12,30,000.00
MOJESH KHATI	16,00,000.00
MOUSMI BISWAS	50,000.00
NARESH AGARWAL	25,00,000.00
NILAM AGARWAL	14,00,000.00
PADAM PRASAD DHAKAL	10,00,000.00
PRAMOD KUMAR MISHRA	12,50,000.00
PRITAM KUNDU	4,78,469.00
RAJEN GURUNG	15,00,000.00
RAJESH PRASAD SAHA	9,50,000.00
RAJESH PURI	10,00,000.00
SACHIT PAUL	95,000.00
SAHELI ROY	1,50,000.00
SAMIR DEBNATH & SWAPNA DEBNATH	2,67,857.14
SANDEEP HARLALKA	28,00,000.00
SANJAY DAS (LITON PARTY-DILIP DA)	17,85,714.30
SANJAY & DIVYA AGARWAL	8,65,000.00
SANJAY KUMAR GARG	11,00,000.00
SANJAY & RATAN PAUL	25,02,366.38
SANJAY & SARALA MITTAL	8,89,680.00
SANTANU BANERJEE	5,05,000.00
SHYAMAL & UTPAL SAHA	20,00,000.00
SUBHAS SARKAR	8,71,500.00
SUBRATA DAS	6,54,673.90
SUDIPTA JOARDAR	6,83,895.90
SUNIL KUMAR GUPTA	2,27,824.00
SURESH AGARWAL	12,50,000.00

M/S. ASMI CONSTRUCTION

PARTNER

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountant

M/S. ASMI CONSTRUCTION

KUMAR SARKAR	2,11,129.46
N MITRA	15,50,972.00
AN SAHA	7,51,335.83
TAM BISWAS & OTHERS	20,00,000.00
AATIF RASSOL	1,60,021.20
SHAZIA RASSOL	1,82,219.70
SUJIT DAS & REJAUL KARIM	1,48,480.00
ALPANA GUHA/PINAKI GUHA	9,39,000.00
ANJANA DEB & RAJESH PASWAN	3,00,000.00
ARITA /ANU BANERJEE	5,00,000.00
BISHAKHA SARKAR	13,50,000.00
DEBKUMAR DOLAI & SABARI DALAI	2,12,000.00
DEBOPRASAD DE	8,52,000.00
DEEP SINHA & NITU DEY	27,50,000.00
MD NIZAMUDDIN	16,27,500.00
MITHUN NAG	19,00,000.00
MOHIT BOTHRA	11,000.00
MOU DEY	50,000.00
MOUMITA CHANDA ROY	10,003.00
NILAYA BANERJEE	15,50,000.00
PAMPA CHOUDHRY	4,00,000.00
PRAVEER CHANDRA	10,76,552.80
RAHUL& ANUP SARKAR	2,02,000.00
ROUNAK & SONIA AGARWAL	12,00,000.00
RUCHI AGARWAL	10,00,000.00
SAMIRAN SARKAR	1,00,000.00
SIDDHARTH MITTAL	10,00,000.00
SUBBA	4,50,100.00
SUDIP SINHA	12,67,200.00
SUJATA GUHA	34,11,000.00
SUMAN BASU	2,00,000.00
SUMITA KARMAKAR	20,00,000.00
SWAPAN & SARUPAMA BHATTACHARJEE	30,53,000.00
TUSHAR BASU	28,00,000.00
UJJWAL BASU	6,00,000.00
UTPAL SARKAR	20,00,000.00
VIVEK SHAH	18,49,000.00
Ram Kishan Agarwal	1,91,600.00
ANUJIT BASU	25,72,665.44
ARUP MAZUMDAR/BIJON GHOSH	7,50,000.00
BIJOY N SUNITA AG COAL DEPOT 1A	42,32,500.00
JAYANTA KUMAR CH	8,92,857.14
JHUMA & DEBABRATA BOSE DAS	23,50,000.00
JITENDRA MISHRA-NIRMALA FLAT	27,00,000.00
Jitendra Mohan & Pronati Bhattachar	15,00,000.00
Joyjit Roy/Esha Sarkar/SANDHAYA	26,57,944.00
KUNDAN KUMAR AND MINU DAS	70,000.00
MOUMITA HAIT-MAHILA COLLEGE	2,50,000.00
PRAMILA, NAGEN & KHUSBOO PRADHAN	6,46,428.58
PRAMILA PRADHAN	35,63,392.88
PRANABESH ADHIKARY	18,00,000.00
PREETI AGARWAL	22,04,397.00

M/S. ASMI CONSTRUCTION

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

& TANUSHREE DUTTA	13,25,000.00
ESH KR SARAF N MAMTA DEVI	30,00,000.00
NJANA PRADHAN	1,00,000.00
ANJU/VISHALAG MILANPALLY	27,56,200.00
RATAN SAHA	3,50,000.00
SHANKAR DAS/GHOSH	25,00,000.00
SHANKERLAL AGARWAL	5,00,000.00
SHUVANKAR & SHANKAR GHOSH DAB 2	21,71,428.54
SWAPNA SARKAR	5,00,000.00
TENZING ONGMU SHERPA	2,01,820.00
	12,80,08,574.03
Less:	
ANUP AGARWAL & MANJU AGARWAL	5,17,100.00
ATANU CHOUDHURY	1,34,300.00
JAYDIP DUTTA & NIVEDITA PAUL DUTTA	4,96,475.61
KULDEEP KAUR & PRADEEP SINGH	2,00,000.00
SHAMBOO NATH & RAMA SHANKAR	2,32,235.00
SHREE LAHIRI & DEBOJYOTI CHANDA	41,762.00
VIKASH CHANDRA AG & SUNITA AG	2,77,033.09
ROHIT TIWARI & PRIYANKA TIWARI	17,18,944.02
PRATIK AND PINKI GUPTA	1,26,000.00
SANJAY KUMAR GUPTA	32,79,000.00
TAMAL BISWAS	1,27,400.00
VIKASH MITTAL	6,18,000.00
RAM KISHAN AG & ANIL AGARWAL	5,86,029.00
AMALENDU BOSE- FILE GODOWN	4,20,400.00
ANIL GARG & KANCHAN AGARWAL	2,08,500.00
ARUN AG & SUNITA AG-ROHIT FLAT	1,42,087.00
BIBHESH PRASAD AND DIPA PRASAD-BANDANA	53,971.42
BIJAY MOHATA & DIMPLE MAHOTA	1,00,000.00
CHANDRASHEKHAR TAMANG	5,00,000.00
PRADIP AGARWAL	7,00,000.00
PRAVEEN KUMAR (DILIP DA 3A)	7,00,000.00
	1,11,79,237.14
(A)	**11,68,29,336.89**
BADAL SAHA	1,00,000.00
INDRAJIT SAHA	10,00,000.00
RANA BISWAS -ASMI JYOTI	14,51,168.00
RONAK AG & SARITA DEVI	1,50,010.00
SUDHAKAR	1,60,312.00
ANITA LAMA	5,01,535.00
BIJAY MITTAL	4,01,785.70
KUNDAN KUMAR SINGH	1,87,500.00
NAGEN PRADHAN	89,285.72
PINTU DAS	89,285.72
PRAMILA NAGEN PRADHAN	1,78,571.44
PRATIK AGARWAL -BANDANA	3,00,000.00

M/S. ASMI CONSTRUCTION
PARTNER

M/S. ASMI CONSTRUCTION
Sumay Agarwal
PARTNER

AGARWAL MITTAL & COMPANY SILIGURI

...NI	4,46,428.56
...II	2,67,857.14
	60,33,837.62
... MAHATO	4,28,000.00
...HA RANJAN & RUBI SAHA	1,39,704.00
...URESH AGARWAL	1,07,200.00
HEMANT KALLANI AND KALURAM BAHETI	2,38,433.54
SOBHA DEVI	96,000.00
SWAPNA DAS AND KRISHNA DAS	2,00,000.00
	12,09,337.54
(B)	**48,24,500.08**
SHAMIM AKHTAR AND SHARIF QAMAR	27,90,021.80
SHAMIM,ASGARI,MUKHTAR,MUSTAQUE,ASFAQUE	9,71,780.74
	37,61,802.54
Less:	
Binod Kumar Gupta & Ram Lal Prasad	12,50,000.00
MD MUSTAQUE AND SHAISTA TARENNUM	3,00,000.00
	15,50,000.00
(C)	**22,11,802.54**
ADVANCE FOR LAND	
Chaitali Ghosh & Maitaili Ghosh	90,000.00
ANNAPURNA TEXTILE	3,10,000.00
ASHOK KUMAR CHOUDHURY	10,30,000.00
KALIKA PLANTATION	23,33,500.00
MD NOOR ALI	17,35,502.86
Star Builders	6,28,000.00
	61,27,002.86
Less:	
AJIT AGARWAL	5,60,000.00
	5,60,000.00
(D)	**55,67,002.86**
(A+B+C+D)	**12,50,09,037.29**

SCHEDULE -"J"
SUNDRY CREDITORS

AMARCHAND AGARWALLA	6,59,647.00
ANIL AGENCIES	5,20,160.00
ARIJIT GHOSH	10,050.00
BAJRANG STEEL CO	20,33,335.00

M/S. ASMI CONSTRUCTION
PARTNER

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

M/S. ASMI CONSTRUCTION

	85,379.00
...DWARE STORE	1,12,652.00
...CTRICALS	8,47,248.00
...TRICALS	1,94,460.00
...NITATION	2,36,788.00
...AM POLYMERS	73,400.00
...V ENTERPRISE	1,50,000.00
...IREYA ENTERPRISE	15,43,500.00
SILIGURI SANJAY AGENCIES	25,200.00
SILIGURI TRADE LINKS PVT LTD	15,10,078.17
SRI BALAJI FALSE CEILINGS	15,87,904.00
TIRUPATI MARBLES	59,456.00
TISTA DECOCEM PVT LTD	3,80,741.00
UNIVERSAL IMPEX	3,505.00
MN SONS	3,99,417.00
...BIRO POWER	50,672.00
...GWATI TOOLS AND MACHINERY	36,748.00
CENTURY CEMENT	54,34,400.13
CLASSIC SANITATION	1,99,457.00
Dream Computer	55,814.00
...WCO GLOBAL(P) LTD	1,61,134.00
...Shyam International	2,27,590.96
...NDU BROTHERS MARKETING	2,31,234.00
...HABIR INDUSTRIES	2,72,051.70
M/S SP Sarkar	2,00,000.00
SHREE SHYAM TRADE LINK	4,50,927.00
SHYAM MARBLE & GRANITE	1,90,116.00
SILIGURI CYCLE COMPANY	1,65,255.00
SINHAL TRADERS	10,24,338.28
SONAR BANGLA CEMENT	1,64,750.00
SRI HANUMAN ENTERPRISE	1,78,496.00
SS STONEX	8,50,261.00
	3,00,00,606.12
Less:	
FUJITSU GENERAL PVT LTD	522.00
KANCH GHAR	4,06,630.00
RUNGTA MINES LIMITED	19,754.00
A B SALES	8,44,180.00
BAHIST	3,55,966.00
COLORS	5,07,131.00
GLASS AND GLASS	2,10,220.00
GREENLINE ELEVATOR	1,45,400.00
MAA AMBA BUILDER	6,23,787.00
M B MODERN AGENCY	1,65,255.00
SHREE SHYAM AGENCY HOUSE	3,89,992.00
SHRI AGROTECH MACHINERY	1,00,000.00
SRI VEDA PADMA SUPPLIER / PADMARSRI	26,46,500.00
	64,15,337.00
	2,35,85,269.12

M/S. ASMI CONSTRUCTION
PARTNER

M/S. ASMI CONSTRUCTION
Sumay Agarwal
PARTNER

AGARWAL MITTAL & COMPANY
SILIGURI

LITIES	47,53,190.74
YABLES	30,000.00
ABLE	7,62,014.00
YABLE	1,67,884.00
T FEES PAYABLE	**57,13,088.74**

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountants

M/S. ASMI CONSTRUCTION
Nitin Kumar Agarwal
PARTNER

M/S. ASMI CONSTRUCTION
Sunay Agarwal
PARTNER

M/S. ASMI CONSTRUCTION
PUNJABIPARA, [illegible] 734001

	AMOUNT(RS.)
[illegible] OF CONSTRUCTION EXPENSES :	
[illegible] Development Cost	
[illegible]TA ,SUBHANKAR SAHA & OTHERS	15,041.00
[illegible]ABALA AGARWAL	34,900.00
SOUMYA , SAURAV SARKAR & OTHERS	2,99,847.00
SUBRATA SARKAR & OTHERS	15,041.00
	3,64,829.00
Construction Expenses	
[illegible]	1,15,900.00
[illegible]	23,29,386.76
[illegible]	1,00,000.00
[illegible]	2,15,94,814.00
[illegible]	72,88,279.00
[illegible]	5,23,167.90
[illegible]	20,50,999.00
[illegible]	1,50,000.00
[illegible]	66,054.00
[illegible]	3,40,077.00
[illegible] MATERIAL	24,000.00
[illegible] SERVICE	2,00,000.00
[illegible] SARKAR	1,70,43,540.00
[illegible]	50,000.00
[illegible] CONSTRUCTION	50,000.00
[illegible]	9,64,000.00
SAND & STONE	8,27,000.00
SAND SUPPLY	42,309.00
SECURITY SERVICE	2,55,700.00
SITE PLAN -SMC	86,40,666.84
ITC ON PURCHASE	64,901.00
UNITED INDIA INSURANCE	1,23,050.00
WATER CONNECTION	
	6,28,43,844.50
PURCHASE A/C	
PURCHASE	1,06,000.00
PURCHASE @5%	31,34,360.40
PURCHASE @12%	2,82,351.98
PURCHASE @18%	2,92,08,118.47
PURCHASE @18% ITC	73,70,638.97
PURCHASE @28%	46,43,937.71
PURCHASE @28% ITC	78,84,124.93
PURCHASE @28% -INTER STATE	2,01,900.00
PURCHASE 18% -INTER STATE	10,90,000.00
	5,39,21,432.46
	11,71,30,105.96

M/S. ASMI CONSTRUCTION
[illegible signature]
PARTNER

M/S. ASMI CONSTRUCTION
Sunay Agarwal
PARTNER

DETAILS OF OTHER INCOME :

INDIRECT INCOME	
Interest on Deposit	74,778.22
Round Off	5.80
Rent Income	2,52,000.00
	1,41,433.00
	2.00

M/S. ASMI CONSTRUCTION
[illegible]PARA, SILIGURI - 734001

SCHEDULE - "L"

NOTES ON ACCOUNT FOR THE YEAR ENDED 31-03-2021

DISCLOSURE OF ACCOUNTING POLICIES

1 GENERAL:
Accounting Policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

2 REVENUE RECOGNITION:
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

3 FIXED ASSETS:
Fixed Assets have been stated at cost less Depreciation.

4 DEPRECIATION:
Depreciation on Fixed Assets have been charged as per Income Tax Rules,1962 on Written Down Value method.

5 Closing Stock has been valued at Cost/NRV as certified by the Partners.

M/S. ASMI CONSTRUCTION
PARTNER

M/S. A[illegible]TRUCTION
PARTNER

& COMPANY
Chartered Accountants

[illegible]ESS	M/S. [illegible]
[illegible]	[illegible] 1001
[illegible]N	[illegible]
[illegible]ATUS	[illegible]
DATE OF FORMATION	[illegible]
FINANCIAL YEAR	[illegible]

ASSESSMENT YEAR 2021-2022

COMPUTATION OF TOTAL INCOME & TAX

		Amount(Rs.)
INCOME [illegible] PROFESSION		
Net [illegible]		31,49,612.04
[illegible] Profit & Loss Appropriation Account	14,40,000.00	
[illegible] as per Income Tax Act, 1961	14,40,000.00	-
[illegible]		1,22,608.00
[illegible]		-
Gross Total Income		32,72,220.04
Less : Deduction under Chapter VI		-
Total Income		32,72,220.04
Rounded u/s 288A		32,72,220.00
Tax Due		9,81,666.00
Higher & Education Cess @4%		39,267.00
		10,20,933.00
Interest u/s 234A/B/C		
Interest u/s 234A	36,760.00	
Interest u/s 234B	1,01,090.00	
Interest u/s 234C	45,430.00	
Interest u/s 234F	-	1,83,280.00
		12,04,213.00
Advance Tax	50,000.00	
TDS Receivable	40,842.00	
TCS	11,028.00	
Paid u/s 140A	11,02,343.00	12,04,213.00
Tax Payable/Refundable		-

AGRAWAL MITTAL & COMPANY Chartered Accountants

M/S. ASMI CONSTRUCTION

PARTNER

M/S. ASMI CONSTRUCTION

Sunay Agarwal

PARTNER

ICICI Bank

Challan No./ITNS 280	Tax Applicable	Assessment Year
	INCOME TAX ON COMPANIES (CORPORATION TAX) ☐	2021-22
	INCOME TAX OTHER THAN COMPANIES ☑	

CONSTRUCTION

Complete Address with City & State : HR, , 1102343, PUNJABI PARA SEVOKE OAD, SILIGURI, WEST

Type of Payment :

Advance Tax		(102) Surtax ☐
Self Assessment Tax	✓	(106) Profits of Domestic Companies ☐
Tax on Regular Assessment		(800) TDS on Sale of Property ☐
Secondary Adjustment Tax		(111) Accretion Tax ☐
Tax on Distributed Income to Unit Holders		

Details of Payment

	Amount (in Rs. only)
Income Tax	1102343
Surcharge	0
Education Cess	0
Interest	0
Penalty Code	
Penalty	0
Others	0
Total	1102343
Total (in words)	Rupees Eleven Lakh Two Thousand Three Hundred Forty Three and Paise Zero Only.

Crores	Lakhs	Thousands	Hundreds	Tens	Units
Zero	Eleven	Two	Three	Four	Three

Debit to A/c	020805006226
Date	14-02-2022
Drawn on	Internet Banking Payment through ICICI Bank

FOR USE IN RECEIVING BANK

Debit to A/c / Cheque credited on

14-02-2022(DD-MM-YYYY)

Payment Status :	Successful
Bank Reference No.:	75189376

SPACE FOR BANK SEAL

ICICI Bank

Uttam Nagar, New Delhi

CIN

BSR Code	6390340
Tender Date	140222
Challan Serial No.	06559
Rs.	1102343
Tax payer remarks. :	---

Taxpayers Counterfoil

PAN:	AALFA6864H
Received From :	ASMX XXXSTRUCTION
Paid in Cash / Debit to A/c / Cheque No :	020805006226
For Rs :	1102343
Rs (in words) :	Rupees Eleven Lakh Two Thousand Three Hundred Forty Three and Paise Zero Only.
Drawn on:	Internet Banking Payment through ICICI Bank
On Account of :	(0021)Other than Companies Tax
Type of Payment	(300)Self Assessment Tax
For the Assessment Year :	2021-22

Payment Status :	Successful
Bank Reference No.:	75189376

SPACE FOR BANK SEAL

ICICI Bank

Uttam Nagar, New Delhi

CIN

BSR Code	6390340
Tender Date	140222
Challan Serial No.	06559
Rs.	1102343

M/S. ASMI CONSTRUCTION

Pritam Kumar Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

Suman Agarwal

INDIAN [illegible] RETURN ACKNOWLEDGEMENT	Assessment Year
[illegible] ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 [illegible] filed and verified] [illegible] the Income-tax Rules, 1962)	2021-22

the data of the [illegible]

[illegible] SHIV MANDIR , PUNJABI PARA, SEVOKE ROAD , SILIGURI , DARJEELING , 32-West Bengal ,

Form Number		ITR-5
e-Filing Acknowledgement Number		199701990150222
[illegible] filed on or before due date		
[illegible] loss, if any	1	0
[illegible]		32,72,220
[illegible] MAT, where applicable	2	0
[illegible] Total Income under AMT, where applicable	3	32,72,220
[illegible] payable	4	10,20,933
Interest and Fee Payable	5	1,83,280
Total tax, interest and Fee payable	6	12,04,213
Taxes Paid	7	12,04,213
(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

Distribution Tax Detail

Accreted Income & Tax Detail

This return has been digitally signed by NITIN KUMAR AGARWAL in the capacity of Partner having PAN ACHPA8743R from IP address 10.1.213.135 on 15-02-2022 12:10:15

DSC SI. No. & Issuer 4823049 & 29301302882582872170CN=SafeScrypt sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

System Generated

Barcode/QR Code

AALFA6864H05199701990150222 42CF7DB8518D9915C0BD4308CB5CB94207C9727E

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S. ASMI CONSTRUCTION