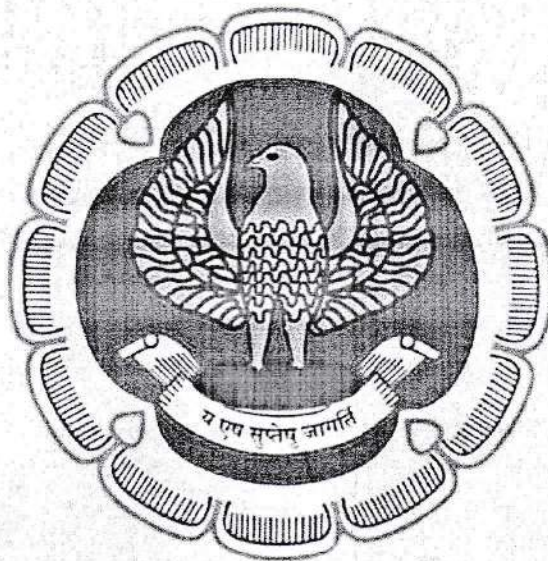


AGARWAL MITTAL & COMPANY

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,-

4. 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.

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



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

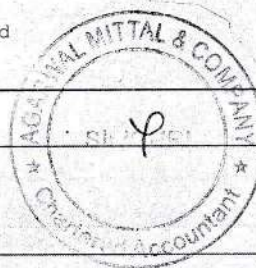
Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

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



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/ transactions which are required to be reported ?
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No records added

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

b. Please furnish the following details:

Date of furnishing of report

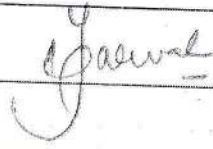
c. Please enter expected date of furnishing the report

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

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

Accountant Details

Accountant Details

Name	SUDARSHAN AGARWAL	
Membership Number	067956	
FRN (Firm Registration Number)	0327328E	
Address	2ND FLOOR APOLLO TOWER, SEVOKE ROAD ABOVE 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)

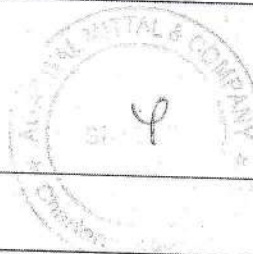


Deduction and Collection Account Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
AL A20469B	26Q	31-Mar-2021	01-Feb-2021	Yes	
AL A20469B	26Q	31-Mar-2021	01-Feb-2021	Yes	
AL A20469B	26Q	01-Feb-2021	01-Feb-2021	Yes	
AL A20469B	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

Please furnish:

The deduction and collection Account Number (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
		Amount Date of payment
AL A20469B	₹ 156	₹ 156 01-Feb-2021
AL A20469B	₹ 1,308	₹ 1,308 01-Feb-2021
AL A20469B	₹ 1,300	₹ 1,300 30-Mar-2021
AL A20469B	₹ 1,500	₹ 1,500 31-Mar-2021
AL A20469B	₹ 1,210	₹ 1,210 16-Jun-2021



In the case of a trading concern, give quantitative details of principal 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

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

Raw materials:

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
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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
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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
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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
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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/ide 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/ide 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
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No records added

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 267H 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
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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 by 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)	Remarks
					Amount Order U/s & Date	

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

Please furnish the details of the same.

30

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 Income-tax Act, 1961 or Income-tax Rules, 1962 or any circular, etc., in
		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-C, 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)	Amount of tax deducted or collected (9)
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 up during the previous year ?	Whether the loan/deposit was squared or accepted	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.
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No records added

Particulars of each specified sum in an amount exceeding the limit specified in section 2695S taken or accepted during the 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.
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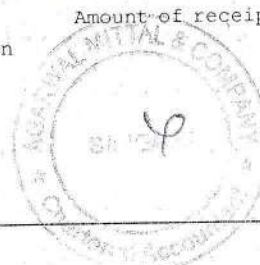
No records added

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 State or Provincial Act.

Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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
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No records added



Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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
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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 occurrence, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, 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	Nature of transaction	Amount
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No records added

b.(d). 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 occurrence, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, 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
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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 or referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 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 by or through the payee
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No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

the details of the same

Name of the person from whom shares available	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
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No records added

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)?

No

Please 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]

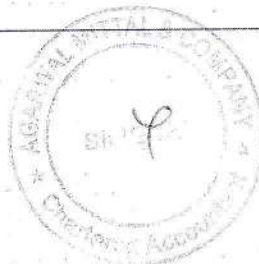
No

M/S. ASMI CONSTRUCTION

Shri. Vikram Agarwal

M/S. ASMI CONSTRUCTION

Sumit 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	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 in 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 income on such excess which has not been repatriated within the prescribed time?

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	Assessment Year
1							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, in 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 tax arising, in aggregate

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

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

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:-

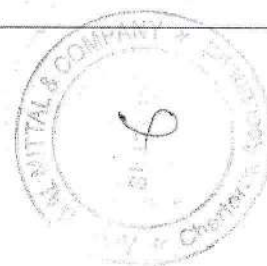
pre existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

paid during the previous year;

Section	Nature of liability	Amount
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₹ 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 INTEREST
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 Credits 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 yy
No records added				

[illegible]

Amount of payment on which levy is not deducted:

[illegible][illegible]

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

[illegible]

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

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

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible
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 bank 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 payee 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 account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee 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 income 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)]

Description	Amount
No records added	

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

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

(B) 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

Particulars	Amount
₹ 0	

Personal expenditure

Particulars	Amount
No records added	

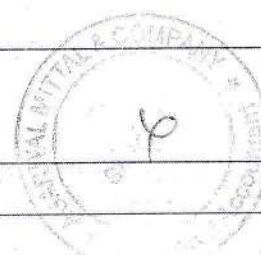
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

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							

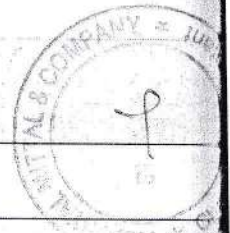
B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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
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
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Provisions, contingent Liabilities and contingent assets. 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.

Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

Statement of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Particulars

Increase in profit

Decrease in profit

No records added

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

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;

Amount

Description

₹ 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;

Amount

Description

No records added

Escalation claims accepted during the previous year;

Amount

Description

No records added

any other item of income;

Amount

Description

(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 assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish details.

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

1

₹ 0

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, 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)	Adjustment
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	Amounts admissible as per the provisions of section 32(1) of the Income-tax Act, 1961 and also fulfils the conditions, if any, specified in section 32(2) of the Income-tax Act, 1961
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Is there 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

(1) 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).

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

If there is any change in the nature of business or profession, the particulars of such change?

No

Sl. No.	Business	Sector	Sub Sector	Code
---------	----------	--------	------------	------

No records added

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

Yes

(a) 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.)

Name as in (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

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

Name as in (b) above

(d) Books examined

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule 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 the 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, has related finished goods are sold at profit. The carrying amount and classification of inventories 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 the amount of revenue has been deferred due to lack of reasonable certainty of its ultimate collection revenue from service, if any, has been disclosed in Profit & Loss Account forming part of Financial Statement. |
| 5 | ICDS V-Tangible Fixed Assets | The schedule of Fixed Assets and Depreciation is mentioned in clause 18 of this form 3CD. |

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

... details given in the said Form No. GCD are true

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

Qualification Type

Observations/Qualifications

No records added

Signatory Details

SUDARSHAN AGARWAL

Sudarshan

Registration Number 06/956

Registration Number

03273280

700 FLOOR POLLO TOWER, SEVOKE ROAD ABOVE MAKHAN BHOG SWEETS PARLOUR, Siliguri H.O, SILIGURI,
DARJILING, 32- West Bengal, 91-India, Pincode - 734001

of signing Tax Audit Report

13-Jan-2022

SILIGURI

13-Jan-2022

This has been digitally signed by SUDARSHAN AGARWAL having PAN AGCPA8692E from IP Address SILIGURI on 13/01/2022 02:58:52 PM Dsc SI
6881037516664216199CU=SafeScript sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA

M/S. ASMI CONSTRUCTION

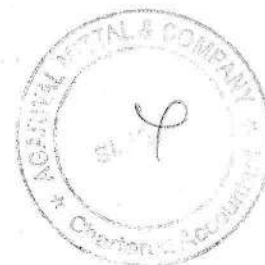
Sudarshan Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER



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

PART - A

1. Name of the Assessee	ASMI CONSTRUCTION
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

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)	

No records added

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)	

No records added

Deductions Details (From Point No.18)

Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
---------	--------------	--------	--

No records added

Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
---------	--------------	--------	--

No records added



M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

BALANCE SHEET AS ON 31ST MARCH, 2021

	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
CAPITAL ACCOUNT (Schedule - "A")	1,67,13,406.95	FIXED ASSETS (As per schedule - "B")	1,05,270.32
LIABILITY		INVESTMENTS (As per schedule - "C")	3,57,87,956.96
Long Term Loan (Schedule - "H")	1,00,12,082.00	CURRENT ASSETS, LOANS & ADVANCES	
LIABILITIES & PROVISIONS		LOANS & ADVANCES (As per Schedule - "D")	7,03,17,292.00
Payables from Customers (Schedule - "I")	12,50,09,037.29	SUNDRY DEBTORS (As per Schedule - "E")	32,18,960.00
Payables to Creditors (Schedule - "J")	2,35,85,269.12	DUTIES & TAXES (As per Schedule - "F")	33,19,775.97
Provisions (Schedule - "K")	57,13,088.74	CLOSING STOCK	5,87,61,820.00
Provision 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

As on Account as per Schedule - "L"

OUR REPORT OF EVEN DATE ANNEXED

Asmi Construction
Partner 1

Partner 2

Place: Siliguri
Date: 12/01/22

For AGARWAL MITTAL & COMPANY
Chartered Accountants
FRN 327328E



Agarwal

(CA. Sudarshan Agarwal)
Partner
Membership No. 067956

UDIN: 22067956AAAAB85616

M/S. ASMI CONSTRUCTION
Alho Anoo Agarwal
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

	AMOUNT(RS.)	PARTICULARS	AMOUNT(RS.)
By Gross Receipts	13,24,61,770.00		
By Work in Progress c/d	5,87,61,820.00		
By Other Income	4,68,211.22		
By Round Off	5.60		
Work in Progress b/d	6,87,72,396.00		
Construction Expenses	11,71,30,105.96		
Audit Fees	25,000.00		
Bank Charges	6,450.12		
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 Appropriation	31,49,612.04		45,89,612.04
	45,89,612.04		
Provision For Income Tax	10,20,933.00	By Profit After Appropriation	31,49,612.04
Net Profit transferred to Partners Capital A/c	21,28,679.04		
	31,49,612.04		31,49,612.04

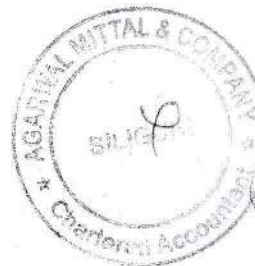
Notes on Account as per Schedule - "L"

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Asmi Construction
Partner 1

For AGARWAL MITTAL & COMPANY
Chartered Accountants
FRN 327328E

Partner 2



(CA.Sudarshan Agarwal)
Partner
Membership No. 067956

Place : Siliguri
Date: 12/01/22

UDIN: 22067956AAA BQ 9616

(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"

Partner	Profit Sharing Ratio	Opening Balance	Addition During the year	Interest	Salary	Share of Profit / (Loss)	Drawings	Income Tax	Closing Balance
Mr. A	50%	64,99,855.04	-	-	7,20,000.00	10,64,339.52	2,16,101.58	-	80,64,105.96
Mr. B	50%	72,51,624.95	-	-	7,20,000.00	10,64,339.52	3,90,663.50	-	88,43,300.97
		1,37,51,482.99	-	-	14,40,000.00	21,28,679.04	6,06,765.08	-	1,67,13,406.95

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER

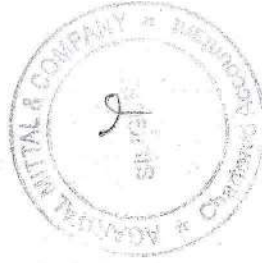


M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

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

SCHEDULE "B"

Fixed Assets as on 31st March, 2020	Rate of Depreciation	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
	15%	93,342.00	-	-	93,342.00	14,001.13	79,340.87
Machinery	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 (Name signed)

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET
31ST MARCH, 2021

AMOUNT(RS.)

SCHEDULE-"C"

INVESTMENTS

GANGA SAGAR ENTERPRISE PVT. LTD.
CO-OPERATIVE HAWKERS CENTRE LTD
NKS BUILDERS
RAJ CONSTRUCTION
FIXED DEPOSIT- BF FOR WBSEDCL

44,00,000.00
2,29,02,100.42
70,00,000.00
1,69,453.00
13,16,403.54
3,57,87,956.96

SCHEDULE- "D"

LOANS & ADVANCES

ABHA HALDAR
AJIT KUMAR GOSWAMI-DABGRAM
ALFRED TAMANG
ARUP MALAKAR-P.NAGAR 2-PATEL ROAD
BIMAL HALDAR
BINOY HALDAR
DILIP KARMAKAR
GREENTOP VINIMAY PVT LTD
IHARNA HALDAR
KALIPRASAD BARMAN
MRS JAYA CHOUDHRY- BAPTU LAND
RAKHI AGARWAL(AJIT AG)
RAKHI HALDAR
SANDEEDP ANEJA
SUSANTA HALDAR
SWAPAN GHOSH/ DIPAK GHOSH- KHUDIRAMPALLY
DEUTI DEVELOPERS-LAND
GUPTA TRAVELS-LAND
JAIN GROUP-TDS JV
ASHA AGARWAL- KRM
NILESH AGRWAL - KRM
RATAN KUMAR AGARWAL- KRM
SAILESH AGARAWAL- KRM
Jhuma Roy - Bandhan Bank Site
SUPRIYO GHOSH
VIVEK PRADHAN

20,000.00
1,50,000.00
12,13,326.00
6,40,000.00
20,000.00
45,000.00
9,94,034.00
1,00,000.00
20,000.00
79,00,304.00
9,00,000.00
34,00,000.00
20,000.00
1,36,00,000.00
20,000.00
2,00,000.00
1,21,39,000.00
5,00,000.00
50,00,000.00
20,00,000.00
75,00,000.00
1,00,00,000.00
1,27,00,000.00
2,50,000.00
2,00,000.00
2,00,000.00
7,97,31,664.00

LESS:

SAMBHU AGARWAL Cr
KABITA AGARWAL
RAJ DUTTA

25,00,000.00
17,00,000.00
5,41,150.00
47,41,150.00



RAMPALLY
GHOSH
KARMAKAR
KARMAKAR
GHOSH
GHOSH & NIRANJAN KARMAKAR
ROY

7,78,872.00
7,78,870.00
7,78,870.00
7,78,870.00
7,78,870.00
7,78,870.00
46,73,222.00

7,03,17,292.00

SCHEDULE- "E"

SUNDRY DEBTORS

AIR IQ
ANAND AGARWAL
PRITHVI NATH SINGH
RAJAT & JAYA MUKHERJEE
SHAMBU BARMAN & RIMA DAS
OTHERS

22,680.00
7,00,000.00
2,23,240.00
18,60,000.00
55,000.00
3,58,040.00
32,18,960.00

SCHEDULE- "F"

DUTIES & TAXES

ADVANCE TAX
TDS FOR THE YEAR
TDS ON PURCHASE
CGST CREDIT LEDGER
SGST CREDIT LEDGER
CGST CASH LEDGER
SGST CASH LEDGER
LATE FEE CASH LEDGER
INTEREST CASH LEDGER
IGST CASH LEDGER

50,000.00
42,941.97
11,028.00
13,79,801.00
13,16,512.00
2,31,071.00
2,31,071.00
43,500.00
13,000.00
851.00

33,19,775.97

SCHEDULE- "G"

CASH AT BANK

BANK OF INDIA (429120110000671)
Accrued Interest on Auto Sweep
Accrued Interest BOI
AUTO SWEEP
ICICI BANK (020805006226)
SBI BANK (00000034422536879)

603.74
31,691.40
71,995.00
90,00,000.00
11,00,060.00
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



M/S. ASMI CONSTRUCTION
Kha. Khuda Agarwal

M/S. ASMI CONSTRUCTION

Suman Agarwal

LE- "I"

INCE FROM CUSTOMERS

AVA KUNDU/APURPA KUNDU	11,12,588.28
MUSTUP MAZUMDAR	8,75,000.00
SHOK 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
HIMA 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

[Signature]

PARTNER

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
HAZIA RASSOL	1,82,219.70
SUJIT DAS & REJAUL KARIM	1,48,480.00
ALPANA GUHA/PINAKI GUHA	9,39,000.00
ANIANA 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
NIJAYA 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



... & TANUSHREE DUTTA	13,25,000.00
... SH KR SARAF N MAMTA DEVI	30,00,000.00
... ANJANA PRADHAN	1,00,000.00
... MANJU/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
... SHIVANKAR & SHANKAR GHOSH DAB 2	21,71,428.54
... SWAPNA SARKAR	5,00,000.00
... TINZING ONGMU SHERPA	2,01,820.00
	12,80,08,574.03

Less:	
ANUP AGARWAL & MANJU AGARWAL	5,17,100.00
ANANU 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
MANJAY 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
MALENDU 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
RAMA 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

Alta Devi Gargal

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER



	4,46,428.56
	2,67,857.14
	<u>60,33,837.62</u>

MAHATO	4,28,000.00
BHA RANJAN & RUBI SAHA	1,39,704.00
URESH AGARWAL	1,07,200.00
HI MANT KALLANI AND KALURAM BAHETI	2,38,433.54
OBHA DEVI	96,000.00
SWAPNA DAS AND KRISHNA DAS	2,00,000.00
	<u>12,09,337.54</u>

(B) 48,24,500.08

MIAMIM AKHTAR AND SHARIF QAMAR	27,90,021.80
MIAMIM, ASGARI, MUKHTAR, MUSTAQUE, ASFAQUE	9,71,780.74
	<u>37,61,802.54</u>

Less:	
Rinod Kumar Gupta & Ram Lal Prasad	12,50,000.00
MD MUSTAQUE AND SHAISTA TARENNUM	3,00,000.00

(C) 15,50,000.00

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
	<u>61,27,002.86</u>

Less:	
AJIT AGARWAL	5,60,000.00
	<u>5,60,000.00</u>

(D) 55,67,002.86

(A+B+C+D) 12,50,09,037.29

SCHEDULE - "J"
SUNDRY CREDITORS

AMARCHAND AGARWALLA
ANIL AGENCIES
ARIJIT GHOSH
BAIRANG STEEL CO

M/S. ASMI CONSTRUCTION
John Mura Agarwal
PARTNER

M/S. ASMI CONSTRUCTION



6,59,647.00
5,20,160.00
10,050.00
20,33,335.00

	85,379.00
SOFTWARE STORE	1,12,652.00
ELECTRICALS	8,47,248.00
ELECTRICALS	1,94,460.00
VENTILATION	2,36,788.00
AM POLYMERS	73,400.00
ENTERPRISE	1,50,000.00
REYA 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
MINISONS	3,99,417.00
SHIRO PONNER	50,672.00
ENGINEERING TOOLS AND MACHINERY	36,748.00
CENTURY CEMENT	54,34,400.13
CHISEL SANITATION	1,99,457.00
Dream Computer	55,814.00
WINDO GLOBAL (P) LTD	1,61,134.00
Wudu Shyam International	2,27,590.96
WINDU BROTHERS MARKETING	2,31,234.00
WINDHABER 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

M/S. ASMI CONSTRUCTION

Shri Anura Agarwal
PARTNER

M/S. ASMI CONSTRUCTION

Suman Agarwal
PARTNER



64,15,337.00

2,35,85,269.12

47,53,190.74
30,000.00
7,62,014.00
1,67,884.00
<u>57,13,088.74</u>



M/S. ASMI CONSTRUCTION
John Thomas, agent

PARTNER

Sunay Agarwal

PARTNER

AMOUNT(RS.)

OF CONSTRUCTION EXPENSES:
Development Cost
SITA, SUBHANKAR SAHA & OTHERS
SABALA AGARWAL
SUDHMYA, SAURAV SARKAR & OTHERS
SUBRATA SARKAR & OTHERS

15,041.00
34,900.00
2,99,847.00
15,041.00
3,64,829.00

CONSTRUCTION EXPENSES:
SAND & STONE
SAND SUPPLY/
SECURITY SERVICE
SITE PLAN - SMC
ITC ON PURCHASE
UNITED INDIA INSURANCE
WATER CONNECTION

1,15,900.00
23,29,386.76
1,00,000.00
2,15,94,814.00
72,88,279.00
5,23,167.90
20,50,999.00
1,50,000.00
66,054.00
3,40,077.00
24,000.00
2,00,000.00
1,70,43,540.00
50,000.00
50,000.00
9,64,000.00
8,27,000.00
42,309.00
2,55,700.00
86,40,666.84
64,901.00
1,23,050.00
6,28,43,844.50

PURCHASE A/C
PURCHASE
PURCHASE @5%
PURCHASE @12%
PURCHASE @18%
PURCHASE @18% ITC
PURCHASE @28%
PURCHASE @28% ITC
PURCHASE @28% INTER STATE
PURCHASE 18% INTER STATE

M/S. ASMI CONSTRUCTION
Sita Subhankar Saha

PARTNER

M/S. ASMI CONSTRUCTION
Sudhmya Agarwal

PARTNER

1,06,000.00
31,34,360.40
2,82,351.98
2,92,08,118.47
73,70,638.97
46,43,937.71
78,84,124.93
2,01,900.00
10,90,000.00
5,39,21,432.46

11,71,30,105.96

DETAILS OF OTHER INCOME :

INDIRECT INCOME
Interest on Deposit
Round Off
Rent Income

74,778.22
5.80
2,52,000.00
1,41,433.00
2.00



M/S. ASMI CONSTRUCTION
P.O. BOX 148, 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

Pran Kumar Agarwal
PARTNER

M/S. ASMI CONSTRUCTION

Sunay Agarwal
PARTNER



RESS

N

TATUS

DATE OF FORMATION

FINANCIAL YEAR

M/S. ASMI CONSTRUCTION

21/04/2021

21/04/2021

21/04/2021

21/04/2021

21/04/2021

ASSESSMENT YEAR 2021-2022

COMPUTATION OF TOTAL INCOME & TAX

		Amount(Rs.)
INCOME FROM BUSINESS OR PROFESSION		
Net Profit		31,49,612.04
Less: Depreciation & Loss Appropriation Account	14,40,000.00	
Income Tax u/s 116	14,40,000.00	
		1,22,608.00
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, 604%		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 234D		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		



M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER



Tax Applicable		Assessment Year
☐ TAX ON COMPANIES (CORPORATION TAX)	☐	2021-22
☒ TAX OTHER THAN COMPANIES	☒	

Challan No. XXXXX

Assessment Year: 2021-22

City & State: HIR, 1102343, PUNJABI PARA SEVOKE OAD, SILIGURI, WEST

Type of Payment:

☒ (102) Surtax	☐
☐ (106) Profits of Domestic Companies	☐
☐ (800) TDS on Sale of Property	☐
☐ (111) Accretion Tax	☐

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

Order	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

020805006226

1102343

Rupees Eleven Lakh Two Thousand Three Hundred Forty Three and Paise Zero Only.

Internet Banking Payment through ICICI Bank

(0021) Other than Companies Tax

(300) Self Assessment Tax

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

Suman Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

Suman Agarwal

INDIAN INCOME TAX ACT, 1962 (Section 139(1))
 (Filed and verified)
 the date of the Return of Income: 12/12/2012
 the date of the Income-tax Rules, 1962)

2021-22

Form Number

ITR-5

e-Filing Acknowledgement Number

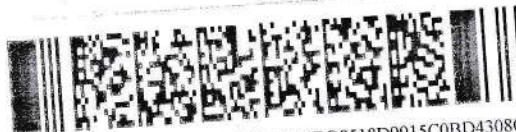
199701990150222

Accrued Income & Tax Net

(+)Tax Payable / (-)Refundable (17-18)

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 & 2930130288258287217CN=SafeScript sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN



AA1FA6864H0519970199015022242CF7DB8518D9915C0BD4308CB5CB94207C9727E

System Generated

Barcode/QR Code

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S. ASMI CONSTRUCTION