

Acknowledgement Number:650365840261024

Date of filing : 26-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN AYFPL8672E
Name BAJRANG LAL
Address PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, JHOTWARA, KALWAR ROAD, JAIPUR, Rajasthan, INDIA,
302012
Status Individual Form Number ITR-3
Filed u/s 139(1)- On or Before due date e-Filing Acknowledgement Number 650365840261024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	20,82,800
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	3,37,834
	Interest and Fee Payable	6	40,701
	Total tax, interest and Fee payable	7	3,78,535
	Taxes Paid	8	3,78,540
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return electronically transmitted on 26-Oct-2024 14:55:14 from IP address 122.160.175.72
and verified by BAJRANG LAL having PAN AYFPL8672E on 26-Oct-2024 using
paper ITR-Verification Form /Electronic Verification Code TN8KYQHDFI generated through Aadhaar OTP
mode

System Generated

Barcode/QR Code



AYFPL8672E036503658402610240e2264eb39ba6dbad51e6d715b66ba34c9bedd08

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For SATYAM BUILDERS
Proprietor
PROPRIETOR

Name of Assessee	BAJRANG LAL		
Father's Name	BEGA RAM BIJARNIYA		
Address	SATYAM BUILDERS,PLOT NO- 34 A,BALAJI VIHAR 2ND,GOVINDPURA,KALWAR ROAD,JHOTWARA,JAIPUR,RAJASTHAN,302012		
E-Mail	GSYKARDHANI@GMAIL.COM		
Status	Individual	Assessment Year	2024-2025
Ward	ITO WD 1, SIKAR/	Year Ended	31.3.2024
PAN	AYFPL8672E	Date of Birth	10/12/1995
Residential Status	Resident	Gender	Male
Nature of Business	CONSTRUCTION-Building completion(06004),Trade Name:SATYAM BUILDERS		
Method of Accounting	Mercantile		
A.O. Code	RJN-W-107-93		
Filing Status	Original		
Return Filed On	26/10/2024	Acknowledgement No.:	650365840261024
Last Year Return Filed On	05/09/2023	Acknowledgement No.:	230802801050923
Last Year Return Filed u/s	Normal		
Aadhaar No:	653962368789	Mobile No Linked with Aadhaar	
Bank Name	HDFC BANK, KALWAR ROAD, JHOTWARA, A/C NO:71900127493 ,Type: Current ,IFSC: HDFC0CTUCBL, Prevalidated : Yes, Nominate for refund : No		
Tele:	Mob:9680823075		

Computation of Total Income [As per Section 115BAC (New Tax Regime)]

Income from Business or Profession (Chapter IV_D)	20,82,334
Profit as per Profit and Loss a/c	0
Net profit as per profit & loss a/c	21,18,122
<u>Add:</u>	
Depreciation Debited in P&L A/c	2,25,839
Total	23,43,961
<u>Less:</u>	
Depreciation as per Chart u/s 32	2,25,839
	2,25,839
	21,18,122
Brought Forward Depreciation Set off	-35,788
	469
Income from Other Sources (Chapter IV F)	469
Interest From Saving Bank A/c(as per Annexure)	469
Gross Total Income	20,82,803
Less: Deductions (Chapter VI-A)	0
Total Income	20,82,803
Round off u/s 288 A	20,82,800
Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.	

For SATYAM BUILDERS

PROPRIETOR

NAME OF ASSESSEE : BAJRANG LAL A.Y. 2024-2025 PAN : AYFPL8672E Code GSY161

Tax Due (Exemption Limit Rs. 300000)	3,24,840
Health & Education Cess (HEC) @ 4.00%	12,994
	3,37,834
Interest u/s 234 A/B/C	40,701
	3,78,535
Round off u/s 288B	3,78,530
Deposit u/s 140A	3,78,540
Refundable (Round off u/s 288B)	10

Tax calculation on Normal Income of Rs 20,82,800/-

Exemption Limit :3,00,000
Tax on (6,00,000 -3,00,000) = 3,00,000 @5% = 15,000
Tax on 6,00,001 To 9,00,000 = 3,00,000 @10% = 30,000
Tax on 9,00,001 To 12,00,000 = 3,00,000 @15% = 45,000
Tax on 12,00,001 To 15,00,000 = 3,00,000 @20% = 60,000
Tax on 15,00,001 to 20,82,800 = 5,82,800 @30% = 1,74,840
Total Tax = 3,24,840

Interest Charged	(Rs.)
u/s 234B (7 Month)	23,646
u/s 234C	17,055

(1,518+4,560+7,599+3,378)

Interest calculated upto October,2024, Due Date for filing of Return October 31, 2024
Due date extended to 15/11/2024 F.No.225/205/2024/1TA.II DT. 26.10.2024

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:03 Sep 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0002271	26/10/2024	16248	STATE BANK OF INDIA KAMOTHE	378540
Total					378540

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/1 15BAC/115BAD	Set off	Carried Forward
2022-2023(19/10/2022)	35788	0	35788	0
Total	35788	0	35788	0

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Swift car-	15%	593619	0	0	593619	0	0	593619	89043	504576
Motor Car	15%	911975	0	0	911975	0	0	911975	136796	775179
Total		1505594	0	0	1505594	0	0	1505594	225839	1279755

For SATYAM BUILDERS Page 2

Proprietor
PROPRIETOR

NAME OF ASSESSEE : BAJRANG LAL A.Y. 2024-2025 PAN : AYFPL8672E Code : GSY161

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off In 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	337834	15.00	50675	0	50600	3	1518
2.	Second (Up to Sep)	337834	45.00	152025	0	152000	3	4560
3.	Third (Up to Dec)	337834	75.00	253376	0	253300	3	7509
4.	Fourth (Up to March)	337834	100.00	337834	0	337800	1	3378
	Total							17055

Interest Calculation u/s 234B

Interest u/s 234C : 17055

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2024	337834	3378	0	0	0	20433	0
2	May-2024	337834	3378	0	0	0	23811	0
3	June-2024	337834	3378	0	0	0	27189	0
4	July-2024	337834	3378	0	0	0	30567	0
5	August-2024	337834	3378	0	0	0	33945	0
6	September-2024	337834	3378	0	0	0	37323	0
7	October-2024	337834	3378	0	378540	40701	0	337839
	Total		23646	0				

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	HDFC BANK	KALWAR ROAD, JHOTWARA	71900127493	HDFC0CTUC BL	Current(Primary)	Yes	No
2	STATE BANK OF INDIA	DANTA RAMGARH	61101851567	SBIN0031127	Saving	Yes	Yes

Details of Interest From Bank

S.NO.	PARTICULARS	AMOUNT
1	STATE BANK OF INDIA	231
	TOTAL	231

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Interest from savings bank	231	Interest from saving bank a/c	469 -238
2	Purchase of immovable property	28180000		
3	Sale of land or building	31462000		
	Business receipts		Trading Account->Sales/ Gross receipts of business	46251000
				46251000 46251000

Signature
(BAJRANG LAL)
Date-24.12.2024

CompuTax : GSY161 [BAJRANG LAL]

For SATYAM BUILDERS

Bayrang
PROPRIETOR

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, attached herewith, of
SATYAM BUILDERS (Proprietor: BAJRANG LAL)
PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JHOTWARA, JAIPUR
PAN AYFPL8672E
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 PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JHOTWARA, JAIPUR and Nil 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 purpose of the audit.
(B) In our opinion, proper books of account have been kept by the head office 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 31-MAR-2024; 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.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	Balances of Debtors, Creditors, Unsecured Loans, Deposits and Advances Are Subject to Confirmation
2	Others	Under Clause 44 of TAR, Breakup of Expenses with Registered and Unregistered Dealers Under GST is Not Maintained by Assessee. The Accounting Software Used by Assessee is Also Not Able to Provide Any Such Report. However, We Have Tried to Extract the Required Details but Not Able to Quantify the Exact Figures. Hence, We Are Unable to Report on the Same AS Assessee Has Made No Classification of Expenses
3	Others	It is Not Possible for The Auditors to Verify Whether Loans or Deposits Or Specified Advance Have Been Taken or Accepted Otherwise Than By Account Payee Cheque Or An Account Payee Bank Draft, AS The Necessary Evidence Is Not In The Possession Of The Company [clause 31(e)]
4	Others	It is Not Possible for The Auditors to Verify Whether Each Payment in Aggregate Made to A Person in A Day or In Respect of a Single Transaction or In Respect of Transactions Relating to One Event or Occasion to A Person Has Been Paid Otherwise Than by Cheque /Account Payee Cheque or Bank Draft/Account Payee Bank Draft or By Use of Electronic Clearing System Through a Bank Account, As the Necessary Evidence Is Not in Possession of The Company.
5	Others	TDS provisions are followed by the Assessee at the year end due to nature of business and significance of transactions. Wherever applicable interest is being paid by the Assessee on such delayed payment.
6	Others	GST provisions are not applicable on the Assessee as the sale is made only after obtaining certificate of completion from competent authority.
7	Others	The Assessee Does Not Have The Information About The Suppliers Which Qualify Under The Definition Of Micro, Medium And Small Enterprises Under The Micro, Small And Medium Enterprises Development Act, 2006, Without Comprehensive Identification And Classification Of These Suppliers. We Were Unable To Verify Whether The Payments To Such Enterprises Were Made Within The Prescribed Time Frame And, Consequently, Whether Any Disallowances Under Section 43B(H) Are Applicable Accordingly No Disclosure In Respect Of The Amount Payable To Such Medium And Small Enterprises As At 31st March 2024 Is Given.

For SP AGI WAL AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0034848C)



(SURYA PRAKASH AGIWAL)
PARTNER

Membership No: 429647

Place : JAIPUR
Date : 15/09/2024
UDIN : 24429647BKBIBC8590

For SATYAM BUILDERS

Bajrang
PROPRIETOR

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	SATYAM BUILDERS (Proprietor : BAJRANG LAL)			
02	Address	PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JHOTWARA, JAIPUR			
03	Permanent Account Number (PAN)	AYFPL8672E			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	No			
	Name of Act	State	Other	Registration No.	Description (optional)
05	Status				
06	Previous year	Individual			
07	Assessment year	from 1-APR-2023 to 31-MAR-2024			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	2024-25			
		Relevant clause of section 44AB under which the audit has been conducted			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits Yes (section : 115BAC)			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			NA	
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	
		Name of Partner/Member	Date of change	Type of change
			Old profit sharing ratio	New profit Sharing Ratio
			Remarks	
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)		
		Sector	Sub Sector	Code
		CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No	
		Business	Sector	Sub Sector
			Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Journal, Ledger, Register, Sales Register	

For SATYAM BUILDERS

Proprietor
PROPRIETOR



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.)	PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, JAIPUR, KALWAR ROAD, JHOTWARA, RAJASTHAN, 302012, INDIA	Cash Book, Bank Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)
c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Ledger, Purchases Register, Sales Register	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		
	Section	Amount	Remarks if any:
13	a) Method of accounting employed in the previous year		
	Mercantile system		
	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.		
	No		
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)		
	No		
	e) If answer to (d) above is in the affirmative, give details of such adjustments		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Net Effect (Rs.)
			Remarks if any:
	f) Disclosure as per ICDS		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements	
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements	
	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements	
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements	
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD	
	ICDS VII - Governments Grants	NA	
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.	
14	a) Method of valuation of closing stock employed in the previous year.		
	Finished Goods :- Cost or NRV Whichever is lower		
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-		
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition
			Amount at which capital assets converted into stock
			Remarks if any:
16	Amounts not credited to the profit and loss account, being, -		
	a) the items falling within the scope of section 28;		Nil
	Description	Amount	Remarks if any:

For SATYAM BUILDERS

Bohmy
PROPRIETOR



b)	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil	Remarks if any:
	Description	Amount	
c)	escalation claims accepted during the previous year;	Nil	Remarks if any:
	Description	Amount	
d)	any other item of income;	Nil	Remarks if any:
	Description	Amount	
e)	capital receipt, if any.	Nil	Remarks if any:
	Description	Amount	

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										No		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As Per Annexure "A"
	a)	Description of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
	cc)	Adjusted written down value	
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
		ii) change in rate of exchange of currency, and	
		iii) Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	

19	Amounts admissible under sections			
	Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961
				Remarks if any:

20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Nil
		Description	Amount
			Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil

For SATYAM BUILDERS

Bojmy
PROPRIETOR



Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
Please furnish the details of the fund in the following table:				

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

Statement of expenditure etc.			
1	Expenditure of capital nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
2	Expenditure of personal nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
3	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil	
	Particulars	Amount in Rs.	Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b)	Amounts inadmissible under section 40(a):-
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i	as payment to non-resident referred to in sub-clause (i)
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Details of payment on which tax is not deducted:													Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	

Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)													Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	

Andhra Pradesh
Chartered Accountant
J. S. R. Rao
J. S. R. Rao
J. S. R. Rao

PROPRIETOR

ii as payment to resident referred to in sub-clause (ia)																	
A Details of payment on which tax is not deducted: Nil																	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any.			
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any.	
iii as payment referred to in sub-clause (ib)																	
A Details of payment on which levy is not deducted: Nil																	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any.			
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any.	
iv Fringe benefit tax under sub-clause (ic)																	
v Wealth tax under sub-clause (iia)																	
vi Royalty, license fee, service fee etc. under sub-clause (iib)																	
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil																	
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any.				
viii Payment to PF/other fund etc. under sub-clause (iv)																	
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; NA																	
Particulars		Section		Amount debited to P/L A/C		Description		Amount admissible		Amount inadmissible		Remarks					
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. If not, please furnish the details: Yes																	

For SATYAM BUILDERS


 PROPRIETOR



Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);			Yes				
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
e) provision for payment of gratuity not allowable under section 40A(7);			Nil				
f) any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil				
g) particulars of any liability of a contingent nature;			Nil				
Nature of Liability		Amount	Remarks if any:				
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil				
Particulars		Amount	Remarks if any:				
i) amount inadmissible under the proviso to section 36(1)(iii).			Nil				
22	(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		Nil				
	(ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961		Nil				
23	Particulars of payments made to persons specified under section 40A(2)(b).		Nil				
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil				
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a) paid during the previous year;		Nil				
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year;		Nil				
	Nature of Liability		Amount	Remarks if any:		Section	
	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);						
	Nature of Liability		Amount	Remarks if any:		Section	
	TDS Under Section 194C		24135			Sec 43B(a) -tax, duty,cess,fee etc	
	TDS Under Section 194J		10000			Sec 43B(a) -tax, duty,cess,fee etc	
	TDS Under Section 194A		30114			Sec 43B(a) -tax, duty,cess,fee etc	
	b) not paid on or before the aforesaid date.		Nil				
	Nature of Liability		Amount	Remarks if any:		Section	

FOR SATYAM BUILDERS

Proprietor
PROPRIETOR



Page No. _____
 Date _____

State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.										No																									
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.										No																							
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										NA																							
		Type		Particulars				Amount		Prior period to which it relates (Year in yyyy-yy format)				Remarks if any:																					
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.										NA																							
		Name of the person from which shares received		PAN of the person		Aadhaar no		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		Remarks if any:																	
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.										NA																							
		Name of the person from whom consideration received for issue of shares		PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:																					
29		A		Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA																					
		Nature of Income				Amount				Remarks if any:																									
29		B		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										NA																					
		Nature of Income				Amount				Remarks if any:																									
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No																							
		Name of the person from whom amount borrowed or repaid on hundi		Amount borrowed		Remarks if any:		PAN of the person		Aadhaar no		Country		Address Line 1		Address Line 2		Pin code		City or Town or District		Locality or Area		Post Office		State		Date of Borrowing		Amount due including interest		Amount repaid		Date of Repayment	
30		A		Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA																					
		Clause under which of Sub section (1) of 92CE primary adjustments is made				Amount in Rs of primary adjustment				Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE				Whether the Excess money has been repatriated within the prescribed time				Amount (Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time				Expected Date		Remarks if any:											

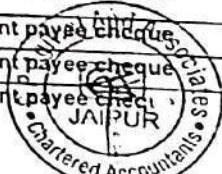


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 PROPRIETOR

30	B	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					NA		
		Amount (in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)					No		
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	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.
		Anil Purohit	Jaipur		11000	No	11000	Cheque	Account payee cheque
		Bajrang	Jaipur		170500	No	164000	Cheque	Account payee cheque
		Baldev Ram Kalwaniya	Jaipur		300000	No	200000	Cheque	Account payee cheque
		Bega Ram	Jaipur		101000	No	1801000	Cheque	Account payee cheque
		Dakshita Enterprises	Jaipur		50000	No	50000	Cheque	Account payee cheque
		Deepika Verma	Jaipur		501000	No	501000	Cheque	Account payee cheque
		Divya Construction	Jaipur		15555000	No	8827310	Cheque	Account payee cheque
		Manish Pareek	Jaipur		21000	No	21000	Cheque	Account payee cheque
		Mitlesh Sharma	Jaipur		100000	No	100000	Cheque	Account payee cheque
		Pappu Singh	Jaipur		1000000	No	752500	Cheque	Account payee cheque
		Parth Sarthi and Sons	Jaipur		250000	Yes	250000	Cheque	Account payee cheque
		Raj Kumar Agrawal	Jaipur		300000	No	300000	Cheque	Account payee cheque
		Rajesh Kumar	Jaipur		150000	No	150000	Cheque	Account payee cheque
		Rakesh Devi	Jaipur		101000	No	101000	Cheque	Account payee cheque
		Ruchi Vyas	Jaipur		351000	No	351000	Cheque	Account payee cheque
		Santra	Jaipur		80000	Yes	80000	Cheque	Account payee cheque
		Shree Teeja Banwari Sunda	Jaipur		1000000	Yes	1000000	Cheque	Account payee cheque

For SATYAM BUILDERS

Bhupendra
PROPRIETOR



Suman	Jalpur	50000	Yes	50000	Cheque	Account pa
Sunita	Jalpur	500000	No	500000	Cheque	Account payee cl
Chhabra		11000	No	11000	Cheque	Account payee cheque
Veer Bala Jain	Jalpur					

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

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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

b 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	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

b b) 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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment

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:

Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
Bajrang	Jalpur		74500	164000	Cheque	Account payee cheque

For SATYAM BUILDERS

Bajrang
PROPRIETOR



Baldev Ram Kalwaniya	Jaipur		200000	200000	Cheque	Account payee cheque
Divya Construction	Jaipur		12964700	8827310	Cheque	Account payee cheque
Pappu Singh	Jaipur		247500	752500	Cheque	Account payee cheque
Parth Santhi and Sons	Jaipur		250000	250000	Cheque	Account payee cheque
Santra	Jaipur		80000	80000	Cheque	Account payee cheque
Shree Teeja Banwari Sunda	Jaipur		1000000	1000000	Cheque	Account payee cheque

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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

e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

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

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/S date	

b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. NA

c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. No

d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. No For SATYAM BUILDERS

e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. NA PROPRIETOR

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

Section	Amount



Yes

b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	Yes
----	---	-----

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

35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :
	Item Name Unit Quantity Value

b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :
----	--

C By products :							
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

Proprietor



Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2		NA	
Amount Received (in Rs)	Date of receipt	Remarks if any.	
37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.		NA	
38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.		No	
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor		No	
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:			
Particulars	Previous Year	%	Preceding previous Year
Total turnover of the assessee	46251000		46322000
Gross profit/turnover	4776397	10.33	4698556
Net profit/turnover	2118122	4.58	959812
Stock-in-trade/turnover	85624046	185.13	0
Material consumed/finished goods produced	0	0	0
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.		Nil	
Financial year to which demand/refund relates to	Name of other Tax law	State	Other
Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks
42 a Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B		NA	
Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished
Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transactions on which are not reported	Remarks if any:	
43 a Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286		NA	
Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report
Expected Date	Remarks if any:		
44 Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March, 2022)		Yes	
Total Amount of	Expenditure in respect of entities registered under the GST		Expenditure relating to

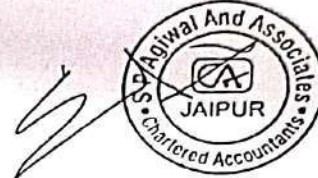
For SATYAM BUILDERS

By 
PROPRIETOR



expenditure incurred during the year	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	entities not in GST
101093150	99963729	0	29991	99993720	1099431

For SP AGIwal AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0034848C)



(SURYA PRAKASH AGIwal)
PARTNER
Membership No: 429647

Place :JAIPUR
Date : 15/09/2024
UDIN : 24429647BKBIBC8590

For SATYAM BUILDERS
Satyam
PROPRIETOR

SATYAM BUILDERS (Proprietor: BAJRANG LAL)
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Swift car-	15%	5,93,619	0	0	5,93,619	0	0	0	0	0	89,043	5,04,576	0
Motor Car	15%	9,11,975	0	0	9,11,975	0	0	0	0	0	1,36,796	7,75,179	0
Total		15,05,594	0	0	15,05,594	0	0	0	0	0	2,25,839	12,79,755	



For SATYAM BUILDERS
Proprietor
PROPRIETOR

Name of Assessee : M/s SATYAM BUILDERS
PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, KALWAR
ROAD, JHOTWARA, JAIPUR, RAJASTHAN- 302012

PAN : AYFPL8672E
Assessment Year : 2024-25

Notes to the Annexure to Form No. 3CD

1. The particulars provided in the Annexure to this Form No. 3CD, as read with notes appended thereto is the responsibility of the management of the assessee, and have been furnished by the assessee and in forming the above opinion, We have relied on the representations made to us by the assessee. Relying on to the Guidance Note on Tax Audit under Section 44AB of the Income Tax Act, 1961, issued by the Institute of Chartered Accountants of India, Our Examination has been carried out on a test basis to obtain reasonable assurance required for the purposes of issuing this report.
2. The assessee has certified that : (a) none of the capital assets converted in to stock in trade, (b) all the payments or aggregate of payments, exceeding Rs. 10,000 (Rs. 35000 in case of plying, hiring or leasing of goods carriage) is made to a person in a day have been made by an account payee cheque\ Draft or by electronic fund transfers, (c) acceptance and repayment of loans of an amount exceeding the limits specified in section 269SS and 269T are accepted/made by an account payee cheque\ Draft or by electronic fund transfers.
3. It is not possible for us to determine whether payments in excess of Rs 10000.00 (Rs. 35000 in case of plying, hiring or leasing of goods carriage) each were made otherwise than by account payee cheques or account payee bank drafts, as the necessary evidence is not in the possession of the Company.
4. Goods and Services Tax, Sales Tax, Service tax or any other indirect tax, etc., on sales / services wherever applicable, is not passed through the profit and loss account.
5. We have relied on representation of the management for reporting on details of amount borrowed on hundi.
6. The Assessee has established internal control systems and procedures for authorizing accruals and payments of expenditure, based on reasonable checks and controls to ensure that taxes are deducted at source appropriately and deposited with the prescribed authorities within the prescribed due dates, in accordance with the provisions of Chapter XVII-B of the Income tax Act, 1961. The verification of

For SATYAM BUILDERS

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PROPRIETOR



the Assessee's compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and payment thereof to the credit of Central Government has been carried out by us in accordance with auditing standards generally accepted in India, which included examination on a test check basis and having regard to the materiality of amounts involved.

7. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.
8. It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee or bank draft.
9. Since in the case of nature of business as carried on by the assessee, there are numerous items running in thousands, it is not possible to furnish quantitative details. It is not possible to determine ratios for each principal items of goods, as necessary bifurcation in respect of all the required attributes are not in possession of assessee.

As per our report of even date

M/s S P Agiwal And Associates
Chartered Accountants
FRN:034848C


S P Agiwal
Partner

Membership No. 429647
Place : Jaipur
Date : 14.09.2024



For M/s Satyam Builders

For SATYAM BUILDERS


PROPRIETOR
Proprietor

SATYAM BUILDERS
PLOT NO- 34 A, DALAI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JAIPUR, RAJASTHAN, 302012
BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES	Figure for Current Year	ASSETS	Figure for Current Year
CAPITAL A/C (As per Schedule - "A")	7471260.16	FIXED ASSETS (As per Schedule - "F")	1279754.06
SECURED LOANS (As per Schedule - "B")	57209000.00	Closing Stock (As Certified By Prop.)	85624045.70
UNSECURED LOANS (As per Schedule - "C")	20616424.84	Investments Gold	700000.00
SUNDRY CREDITOR (As per Schedule - "D")	15044059.00	LOAN AND ADVANCES (As per Schedule - "G")	12575676.63
OTHER PAYABLES (As per Schedule - "E")	357675.30	CASH & BANK BALANCES (As per Schedule - "H")	397470.61
		OTHERS RECEIVABLES (As per schedule "I")	121472.30
TOTAL Rs.	100698420.10	TOTAL Rs.	100698420.10

In term of our audit report of even date annexed hereto

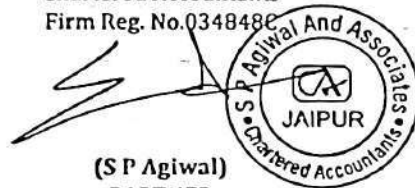
For S P AGI WAL AND ASSOCIATES

Chartered Accountants

Firm Reg. No.0348486

Date: 14.09.2024

Place: Jaipur



(S P Agiwal)
PARTNER
M.No.429647

For Satyam Builders

For SATYAM BUILDERS

 Proprietor
 PROPRIETOR

SATYAM BUILDERS

PLOT NO- 34 A, DALAJI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JHOTWARA, JAIPUR, RAJASTHAN, 302012
TRADING AND PROFIT AND LOSS A/C FOR THE YEAR ENDED ON 31ST MARCH, 2024

PARTICULARS	Figure for Current Year	PARTICULARS	Figure for Current Year
To Opening Stock	28663773.28	By Sales	
To Purchases		Sales of Goods	46251000.00
Purchases of Goods	16715188.00	Closing Stock	85624045.70
To Direct Expenses			
Construction Expenses	81719687.56		
To Gross Profit C/d	4776396.86		
TOTAL Rs.	131875045.70	TOTAL Rs.	131875045.70
To Accounting Expenses	212000.00	By Gross Profit B/d	4776396.86
To Audit Fees	21000.00		
To Bank Charge	8990.51		
To Consultance Charges	21000.00		
To Conveyance Expenses	331521.00		
To Depreciation	225839.09		
To Festival Celeb Expenses	21200.00		
To General Expenses	59837.00		
To Interest on Car Loan	86361.00		
To Jda Expenses	270436.00		
To Jvnl Expenses	75000.00		
To Legal Charges	32368.62		
To Professional Fees	210000.00		
To Rent	22000.00		
To Rera Fees	28207.37		
To Round Off	4.04		
To Salary	843010.00		
To Sales Promotion Expenses	81500.00		
To Staff Welfare Expenses	108000.00		
To Net Profit	2118122.23		
TOTAL Rs.	4776396.86	TOTAL Rs.	4776396.86

In term of our audit report of even date annexed hereto

For S P AGIWAL AND ASSOCIATES

Chartered Accountants

Firm Reg. No.034848C



(S P Agiwal)

PARTNER

M.No.429647

For Satyam Builders

For SATYAM BUILDERS

By
PROPRIETOR

Proprietor

Date: 14.09.2024

Place: Jaipur

SATYAM BUILDERS

PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JHOTWARA, JAIPUR, RAJASTHAN, 302012

SCHEDULE OF CAPITAL ACCOUNT TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024

		Mr. Bajrang Lal	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Capital Account	17000.00	By Opening Balance	5897901.40
To Drawings	529711.47	By Profit Transferred	2118122.23
To Closing Balance	7471260.16	By Income Tax Refund	1710.00
		By Interest on Saving Bank	238.00
TOTAL	8017971.63	TOTAL	8017971.63



For SATYAM BUILDERS

Bajrang Lal
PROPRIETOR

SATYAM BUILDERS

PLOT NO- 34 A, BALAJI VIHAR 2ND, GOVINDPURA, KALWAR ROAD, JHOTWARA, JAIPUR, RAJASTH

SCHEDULE OF SECURED LOANTO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024

S. No.	PARTICULARS	AMOUNT
1	Aavas Loan	6275704.80
2	Au Small Finance Bank Od	50154764.00
3	Bank of India Car Loan	483899.00
4	Icici Car Loan	294633.00
Total		57209000.80

SCHEDULE - "C"

SCHEDULE OF UNSECURED LOANTO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2024

S. No.	PARTICULARS	AMOUNT
1	Anil Rajpurohit	11000.00
2	Bajrang Foji	164000.00
3	Baldev Ram Kalwaniya	200000.00
4	Bega Ram Ji	1801000.00
5	Birma Ram Devenda	477629.00
6	Dakshita Enterprises	300000.00
7	Deepika Verma	501000.00
8	Divya Construction	8827310.00
9	Govind Ram Didwal	200000.00
10	Hemaram	199985.84
11	Jhabar Mal	300000.00
12	Kamlesh Devenda	90000.00
13	Manish Pareek	21000.00
14	Mitliesh Sharma	100000.00
15	Pappu Singh	752500.00
16	Rajesh Kumar	150000.00
17	Raj Kumar Agrawal	300000.00
18	Rakesh Devi	101000.00
19	Ruchi Vyas	351000.00
20	Satyam Construction	2778000.00
21	Shree Balaji Builders	50000.00
22	Shri Krishna Builders	1000000.00
23	Shri Salasar Construction	100000.00
24	Sitaram Ram-Moond	150000.00
25	Sunita Chhabra	500000.00
26	Veer Bala Jain	11000.00
27	Vinayak Regidency	800000.00
28	Yogesh Samota	380000.00
Total		20616424.84

For SATYAM BUILDERS
Bojany
PROPRIETOR



SCHEDULE - "D"

SCHEDULE OF SUNDRY CREDITORS TO AND FORMING PART OF BALANCE SHEET AS AT
31.03.2024

S. No.	PARTICULARS	AMOUNT
1	Balaji Sanitary & Electricals	450725.00
2	Bhagwati Sanitary And Hardware	281920.00
3	Dagar Upvc Industries	763480.00
4	Dorani Jhethani Interiors	400880.00
5	Golden Engineering Dr	1000000.00
6	Jagdamba Furniture And Home Decor	838375.00
7	Khushi Sanitary And Electrical	499742.00
8	Kripa Enterprises	711194.00
9	Mark Engineering Paint	315614.00
10	Monu Traders	488083.00
11	Pooja Ceramic Tiles	1338489.00
12	Shree Govind Steel	804506.00
13	Shree Mahadev Timber And Plywood	1074506.00
14	Shree Shyam Hardware And Sanitary	451455.00
15	Shri Ram Industries	591145.00
16	Shri Vianayak Sanitary And Tiles	700046.00
17	Square Bath Studio	208785.00
18	Stc House Decor	1000114.00
19	Jaipur Development Authority	3100000.00
20	S Y and Company	25000.00
Total		15044059.00

SCHEDULE - "E"

SCHEDULE OF OTHER PAYABLES TO AND FORMING PART OF BALANCE SHEET AS AT
31.03.2024

S. No.	PARTICULARS	AMOUNT
1	Audit Fees Payable	21000.00
2	Other Payable	272426.00
3	Tds Payable	64249.30
Total		357675.30

SCHEDULE - "G"

SCHEDULE OF LOAN AND ADVANCES TO AND FORMING PART OF BALANCE SHEET AS AT
31.03.2024

S. No.	PARTICULARS	AMOUNT
1	Banwari Lal Bijaniya	78843.00
2	Bhanwar Lal Jhakar	465000.00
3	Chandra Prakash	1476000.00
4	Dana Ram	30000.00
5	Devenda Construction	2970000.00
6	GSY And Company	6333.63
7	Kdpra Builders	550000.00
8	Madhu Jain	2700000.00

For SATYAM BUILDERS
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PROPRIETOR



9	Manoj Kumar Boran	
10	Rameshwar Buildcome	1000000.00
11	Rameshwar Builders and Developers	142000.00
12	Ram Pal	100000.00
13	Rina Ranjan	85000.00
14	Sharda Devi Ganen	300000.00
15	Shree Salasar Traders	252000.00
16	Shree Shyam Builders and Developer	290500.00
17	Shri Ram Granites	300000.00
18	Vinayak Homes	1800000.00
		30000.00

Total

12575676.63

SCHEDULE - "H"

**SCHEDULE OF CASH AND BANK BALANCE TO AND FORMING PART OF BALANCE SHEET AS AT
31.03.2024**

S. No.	PARTICULARS	AMOUNT
1	Cash in Hand	12331.00
2	Cash at Bank	
	AU Small Finance Bank	262201.40
	Bank of India	5873.92
	Fingrowth co-op Bank Ltd	104576.32
	State Bank of India	12487.97
	Total	397470.61

SCHEDULE "I"

**SCHEDULE OF OTHERS RECEIVABLES TO AND FORMING PART OF BALANCE SHEET AS
AT 31ST MARCH, 2024**

S.No.	PARICULARS	AMOUNT
1	Tds Deposit Aavas Loan	121472.30
	TOTAL	121472.30

For SATYAM BUILDERS
Proprietor
PROPRIETOR



SATYAM BUILDERS

PLOT NO- 34 A,BALAJI VIHAR 2ND,GOVINDPURA,KALWAR ROAD,JHOTWARA, JAIPUR, RAJASTHAN,302012

SCHEDULE -"F"

SCHEDULE OF FIXED ASSETS TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

S.No.	Particulars	W.D.V. as on 01.04.2023	Addition During the year		Deduction During the year	Value as on 31.03.2024	Rate of Dep.	Dep. Provided	W.D.V. as on 31.03.2024
			Upto 30.09.2023	After 30.09.2023					
1	Car	911975.20	0.00	0.00	0.00	911975.20	15%	136796.28	775178.92
2	Car- Swift	593618.75	0.00	0.00	0.00	593618.75	15%	89042.81	504575.94
	TOTAL Rs.		0.00	0.00		1505593.95		225839.09	1279754.86



For SATYAM BUILDERS
Bohmy
 PROPRIETOR

SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS OF ACCOUNTING:

The financial statements are prepared under historical cost convention and on going concern basis. They are in accordance with generally accepted accounting principles in India, Accounting Standards issued by the central government in consultation with National Advisory Committee on Accounting Standards in India.

2. RECOGNITION OF EXPENSES:

The Firm generally follows mercantile system of accounting and recognizes significant items of expenditure on accrual basis. However, some petty expenses not having any significant impact are recognised as and when they are incurred.

3. RECOGNITION OF INCOME:

The Entity is majorly engaged in Construction Activities. All Sales are recognized as per AS-7 and ICDS III, net of returns and trade discounts, on transfer of significant rights and rewards of ownership to the buyer adhering the relevant provisions of the Sale of Goods Act, 1930, which generally coincides with the delivery of goods to customer. Sale excludes VAT, GST and all other taxes. Interest income is recognised on a time proportionate basis considering the amount outstanding and the applicable interest rate. TDS, if any, deducted on Interest Income has been accordingly recognized in books.

4. USE OF ESTIMATES:

The preparation of financial statements requires estimates & assumptions to be made that affect the reported amount of assets & liabilities on date of financial statements and the reported amount of revenues & expenses during the reported period. Difference between actual results and estimates are recognized in the period in which the results are known/materialized.

5. FIXED ASSETS:

Fixed Assets like Property, Plant & Equipment are stated at cost less depreciation. Interest paid on borrowings pertaining to acquisition of such Property, Plant & Equipment are capitalized as part of assets cost and includes all taxes, duties, freight and other incidental expenses related to acquisition and installation of concerned assets. However, there is addition and sale of Fixed Assets during the previous year 2023-24 mentioned in "Schedule of fixed assets".

6. CASH AND CASH EQUIVALENTS:

Cash & Cash Equivalents includes Cash in Hand, Cash at Bank, Cheques in Hand, unused Revenue Stamps, unused Postal Stamps, Court Fee Stamps and all other demand deposits with banks. Partners are withdrawing cash on monthly basis. There are certain payments to creditors for purchase and expenses in cash but all such payments are below the threshold limit of 10,000/-. Firm is having a cash balance of Rs. 12331/- as on 31/03/2024 which has been duly declared & accepted by Proprietor. However, we have not verified any physical cash balance as on date of signing of audit report.

7. DEPRECIATION:

Depreciation on Property, Plant & Equipment is provided on Written Down Value (WDV) Method on the basis of rates of depreciation specified in Income Tax Act, 1961. Depreciation in respect of addition to Property, Plant & Equipment acquired before expiry of 182 days of the Previous Year has been provided at full rate and acquired after 182 days have elapsed has been provided at Half Rate.

For SATYAM BUILDERS

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8. **TAXATION:**

The firm has not adhered to the provisions relating to Advance Tax under the Income Tax Act, 1961. The proprietor has agreed to pay the tax liability including the Interest as per the provisions of Section 234A, 234B and 234C of the Income Tax Act, 1961.

9. **INVESTMENTS:**

Investment if any, are classified into current and non-current Investments. Investment that are held for not more than one year are classified as current investment. All other investments are classified as non-current investment. Current investments are stated at lower of cost and fair value. Long term investments are stated at cost.

10. **BORROWING COST:**

Borrowing cost that are attributable to the acquisition or construction of qualifying asset are capitalized as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for intended use. All other borrowing costs are charged to Statement of Profit and Loss as revenue expenditure.

11. **INVENTORIES:**

Raw Material and Consumable Goods are valued at cost. Cost excludes GST but includes all charges incurred in connection with purchase and bringing the material up to store. Scrap and Finished goods are valued at lower of cost or net realizable value. Cost includes all charges in bringing the goods to point of sale. Net realizable value is estimated Sale price in ordinary course of business, less estimated cost of completion and estimated cost necessary to make sale.

12. **PROVISIONS, CONTINGENT LAIBILITIES/ASSETS:-----**

The Firm recognizes a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingently ability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources.

13. **ROUND OFF:**

The figures have been rounded off to nearest rupee, where ever necessary.



For SATYAM BUILDERS

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14. Break-up of total expenditure of entities registered or not registered under the GST:

Clause 44 - Break-up of total expenditure of entities registered or not registered under the GST						
Sl.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
		3	4	6	7	8
1	2				16715188.00	
1	Land Purchase	16715188.00			81719687.56	
2	Purchases including construction Expenses	81719687.56		21000.00	21000.00	
3	Audit fee				0.00	212000.00
4	Accounting Expenses			8990.51	8990.51	
5	Bank charges				0.00	21000.00
6	Consultancy Charges				0.00	331521.00
7	Conveyance exp				0.00	21200.00
8	Festival Celebration Expenses				0.00	59837.00
9	General Expenses	86361.00			86361.00	
10	Interest Expenses	270436.00			270436.00	
11	Ida Expenses	75000.00			75000.00	
12	JVVNL Expenses				0.00	32368.62
13	Legal Charges					
14	Professional / Consultancy / Technical fees				0.00	210000.00
15	Rent	28207.37			28207.37	
16	Rera Fees	843010.00			843010.00	
17	Salaries and other benefits				0.00	81500.00
18	Sales Promotion Expenses				0.00	108000.00
19	Staff Welfare Expenses				0.00	4.04
20	Other Expenses	225839.29			225839.29	
21	Depreciation	99963729.22	0.00	29990.51	99993719.73	1099430.66
22	Total Expenditure as per P & L					

For SATYAM BUILDERS

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PROPRIETOR



NOTES TO ACCOUNTS:

1. All taxes including TDS & GST has been rounded off to nearest rupee, where ever required and difference if any arising due to such upward or downward rounding off has been separately debited or credited to Round Off Account and has been treated as revenue income or expenditure accordingly.
2. Provisions of GST Act are not applicable to the entity as it recognises revenue after obtaining completion certificate.
3. Provisions has been created for all Utility Bills/Expenses like Telephone and Electricity has been provided for as on 31/03/2024.
4. Provision of various taxes like TDS, has not been created by the Entity on the Interest paid to NBFC or Financial Institutions.
5. The Balances of Creditors, Debtors, Loans & Advances are subject to confirmation from respective entities. However, we have verified the balances of few Ledgers on test basis & have relied upon the statement of Firm where Confirmation of Accounts is not available.
6. Bank Balances as on 31/03/2024 have been verified from Statement of Bank Account provided by Firm for both bank accounts. However, such confirmation is limited to internal confirmation only as 3rd party/external confirmation directly with bank is not possible in this case.
7. The closing cash balance of Rs. 12331.00/- have been taken as reported and declared by Firm in Management Representation Letter (MRL) given to us, as the physical verification of such Cash is not possible. However, Firm was not able to provide exact denomination of Current Notes for Cash in Hand as on 31/03/2024.
8. Notes to Accounts along with Significant Accounting Policies are integral part of Financial Statements of the Firm and must be read herewith accordingly.
9. All our views, statements, findings and observations on the Financial Statements of Firm that need to be reported have been included in Form-3CB & 3CD filed along with these Financial Statements with Income Tax Department.

For SATYAM BUILDERS


PROPRIETOR

