



**Form R-8**  
**Affidavit for Separate Bank Account**  
**(New Project)**

To,

Rajasthan Real Estate Regulatory Authority,  
2<sup>nd</sup> and 3<sup>rd</sup> Floor, RSIC Building, Udyog Bhawan  
Tilak Marg, C-Scheme, Jaipur-302005 (Rajasthan)

Sub: Affidavit/Declaration for Separate Bank Account of Project "SHIVA" situated at Plot No D-40, Madho Singh Circle, Banipark Jaipur-16

I, Tara Chand Choudhary S/o Banna Ram Choudhary aged 45 Years R/o Plot No 45, Sethi Marg, Vijay bari, Path No.7, Jaipur Rajasthan- 302013, duly authorized by the promoter of the proposed project do hereby solemnly declare, undertake and state that there is no lien placed by the bank or any other financial institution on the separate RERA Bank Account No 1278102000016010 opened at Rama Heritage, Central Spine, Vidyadhar Nagar, Jaipur-302039

Further I declare that any amount withdrawn from the RERA designated account shall be used only for the project "SHIVA". Further, I declare that bank account shall not be shared for any other real estate project or any other purpose whatsoever. "We shall comply with the provision of section 4(2)(I)(D) of the Real Estate (Regulations and Development) Act, 2016 and the Rule and Regulations made in that regards and ensure that the project accounts are operated by us in compliance therewith and the directions of the Authority in relation to the project accounts, particularly, the Collection Account and Retention Account"



**Verification**

I Tara Chand Choudhary S/o Banna Ram Choudhary aged 45 Years R/o Plot No 45, Sethi Marg, Vijay bari, Path No.7, Jaipur Rajasthan- 302013, do hereby verify that the contents of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me there from.

Verified by me at Jaipur on this .....day of June, 2024

For Star Developers  
For **STAR DEVELOPERS**

Deponent **PARTNER**

**ATTESTED**  
**NOTARY PUBLIC**  
**JAIPUR INDIA**

20 JUN 2024

For Star Developers  
For **STAR DEVELOPERS**

Deponent **PARTNER**

रजि.नं. 12231 दिनांक:- 21 MAR 2024

मुद्रांक/स्टाम्प का मूल्य:- 50

नाम:- STAR DEVELOPERS

पिता/पति का नाम:-

निवास/पता:- F-126, इन्दिरा टॉवर, विद्याधर नगर

मुद्रांक/स्टाम्प खरीदने का आधार:-

पंकज अग्रवाल

G-34, दयुलिपि एन्कलेव,  
सैन्ट्रल स्पाईन, विद्याधर नगर,  
जयपुर, लाईसन्स नं.-10/2012

21 MAR 2024

स्टाम्प क्रेता के हस्ताक्षर

स्टाम्प क्रेता का नाम महेन्द्र  
मोबाईल नं. 9252585281

आधारकार्ड नं.-

राजस्थान स्टाम्प अधिनियम 1998 के अन्तर्गत स्टाम्प राशि पर प्रसारित अधिभार	
1-आधारभूत संरचना सुविधाओं हेतु (धारा 3-क)-10% रुपये-	05
2- गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु (धारा 3-ख)-10% रुपये-	05
3- प्राकृतिक आपदाओं एवं मानव निर्मित आपदाओं के निवारण हेतु (धारा 3-ख)-10% रुपये-	05
कुल योग-30% रुपये-	15
हस्ताक्षर स्टाम्प वेन्डर पंकज अग्रवाल ला0नं0-10/2012	



Declaration for New Project

I, Tarachand Choudhary son of Shri Banna Ram Choudhary aged 45 years R/o Vijaybari, Path no 7, Jaipur-302039 duly authorized by promoter of the proposed project do hereby solemnly declare, under take and state as under:

1. That our project "SHIVA" is a new project.
2. That we have not taken any booking or advance payment from the allottees towards booking in our project till the date of signing this declaration and will not take any booking/advance payment from allottees till the time we get our RERA registration number.
3. That if any contradiction arises in future, then deponent will be responsible for it.

For STAR DEVELOPERS

Deponent

Verification

I, Tarachand Choudhary son of Shri Banna Ram Choudhary aged 45 years R/o Vijaybari, Path no 7, Jaipur-302039 do hereby verify that the contents in Para 1 to 3 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed therefrom.

Verified by me at Jaipur on this 27<sup>th</sup> day of May 2024.



**ATTESTED**  
NOTARY PUBLIC  
JAIPUR (RAJ)

For STAR DEVELOPERS

PARTNER

Deponent

28 MAY 2024



रजि.नं. 998, दिनांक:- 27 MAY 2024

मुद्रांक/स्टाम्प का मूल्य:- 100

नाम:-

पिता/पति का नाम:- Star Developers

निवास/पता:- 363018 विद्यापति नगर

मुद्रांक/स्टाम्प खरीदने का आधार:- शायफा

पंकज अग्रवाल

G-34 दयुलिपि एन्क्लेव,  
सैन्ट्रल स्पाइन, विद्याधर नगर,  
जयपुर लाईसेन्स नं.-10/2012



27 MAY 2024

स्टाम्प क्रेता के हस्ताक्षर

स्टाम्प क्रेता का नाम महेन्द्र

मोबाईल नं.- 9252585281

आधारकार्ड नं.-

राजस्थान स्टाम्प अधिनियम, 1998 के अन्तर्गत स्टाम्प राशि पर प्रसारित अधिभार	
1- आधारभूत संरचना सुविधाओं हेतु (धारा 3-क)-10% रुपये:-	10
2- गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु (धारा 3-ख)-10% रुपये:-	10
3- प्राकृतिक आपदाओं एवं मानव निर्मित आपदाओं के निवारण हेतु (धारा 3-ख)-10% रुपये:-	10
कुल योग-30% रुपये:-	30
हस्ताक्षर स्टाम्प वेंडर पंकज अग्रवाल ला0नं0-10/2012	

ATTESTED

MUNICIPALITY PUBLIC  
OFFICE (RAJ)

ASOS YAM 8 S



Ref:

Date:

## AUTHORIZATION LETTER

This is to certify that Mr. Tara Chand Choudhary S/o Banna Ram Choudhary and Mr. Binod Maheshwari S/o Champa Lal Maheshwari, partners of the firm are hereby authorized jointly/severally to enter, sign, execute and register all necessary documents related to RERA registration of the project, on our behalf for Project "SHIVA" at Plot No.- D-40, Madho Singh Circle, Banipark, Jaipur -16. We further agree to confirm and ratify all their such acts done under this power.

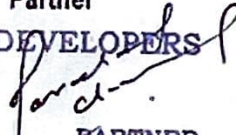
PLACE: JAIPUR

DATED: 11/03/2024

For STAR DEVELOPERS

  
PARTNER  
(Binod Maheshwari)  
Partner

For STAR DEVELOPERS

  
PARTNER  
(Tara Chand Choudhary)  
Partner

For STAR DEVELOPERS

  
PARTNER  
(Anita Choudhary)  
Partner

For STAR DEVELOPERS

  
PARTNER  
(Sri Krishna Creators P. Ltd)  
Director

Ref:

Date:

## DECLARATION FOR NO CRIMINAL RECORD

In reference to our project "SHIVA" situated at D-40, Madho Singh Circle , Banipark, District Jaipur 302016.

I , Tarachand Choudhary son of Shri Banna Ram Choudhary aged 45 years R/o Vijaybari, Path no 7 , Jaipur-302039 do hereby solemnly declare that no criminal case is pending against me or any other director, neither have we been convicted in any criminal case in the past. There is no litigation pending against the land and the Project in any court.

Date: 27/05/2024

For STAR DEVELOPERS

PARTNER

For STAR DEVELOPERS.

Authorized Signatory.

**FORM-A**

[see rule 3(2)]

**APPLICATION FOR REGISTRATION OF PROJECT**

To

The Real Estate Regulatory Authority

Rajasthan, Jaipur

Sir,

I/We **Tarachand Choudhary, (Partner)** duly authorized by M/s Star Developers vide its authorization dated 11/03/2024 hereby apply for the grant of registration of our project "SHIVA" to be set up at D-40, Madho Singh Circle, Banipark, District Jaipur 302016.

**1. The requisite particulars are as under:-**

(i) Status of the applicant:- Partnership Firm (Profile Uploaded)

(ii)

(a) Name: **STAR DEVELOPERS**

(b) Address: **F-126, UNNATI TOWER, CENTRAL SPINE, VIDHYADHAR NAGAR, JAIPUR, RAJASTHAN.**

(c) Copy of registration certificate as firm **UPLOADED ON SITE:**

(d) Main objects **UPLOADED ON SITE:**

(e) Name, photograph and address of partners and authorized person **UPLOADED ON SITE.:**

(iii) PAN Number of the promoter: **ADOFS4937K**

(iv) Name and address of the bank or banker with which account in terms of sub-clause (D) of clause (I) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained **UPLOADED ON SITE.**

(v) Details of project land **3352.75 SQ MTR situated at plot no D-40, Madho Singh Circle, Banipark, Jaipur, Rajasthan.**

(vi) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending

(1) Project Name :- **STAR PRATISHTHA**

Project Type :- **Group Housing.**

Address of Project :- **Plot No. 6/H/III, Sector 6, Vidhyadhar Nagar, Jaipur, Rajasthan.**

Project land area( in Sq. Meters) :- **5642.00**

Number of blocks :- **2.**

Number of Flats :- **82.**

Original date of Completion :- **31/03/2022.**

Actual Date of Completion :- **15/03/2022.**

(vii) Agency to take up external development works : **Self Development:**

**For STAR DEVELOPERS**

**PARTNER**



(viii) Registration fee for an amount of Rs 1,33,400/- paid through online payment calculated as per sub-rule(3) of the Rajasthan Real Estate (Regulations and Development) Rules, 2017;

(ix) Any other information the applicant may like to furnish. N.A

2. I/we enclose the following documents in triplicate, namely:-

- (i) authenticated copy of the PAN card of the promoter: **UPLOADED ON SITE**
- (ii) audited balance sheet of the promoter for the preceding financial year: **UPLOADED ON SITE**
- (iii) copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: **UPLOADED ON SITE**
- (iv) The details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: **NOT APPLICABLE**
- (v) Where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: **UPLOADED ON SITE**
- (vi) An authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **UPLOADED ON SITE**
- (vii) The sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: **UPLOADED ON SITE**
- (viii) The plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **DECLARATION UPLOADED**
- (ix) The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **UPLOADED ON SITE**
- (x) Proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **UPLOADED ON SITE**
- (xi) The number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas with the apartment, if any: **UPLOADED ON SITE**
- (xii) The number and areas of garage for sale in the project: **UPLOADED ON SITE**
- (xiii) The number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **UPLOADED ON SITE**
- (xiv) The names and addresses of his real estate agents, if any, for the proposed project: **N/A**

For **STAR DEVELOPERS**  
PARTNER

(xv) The names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project:  
**UPLOADED ON SITE**

(xvi) A declaration in Form-B. **UPLOADED ON SITE**

(Note: If any of the above items is not applicable write "N.A." against the appropriate items)

3. I/We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made thereunder, namely:-

(i) N.A

(ii) N.A

(iii) N.A

4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief.

Yours faithfully,  
For STAR DEVELOPERS

Signature and seal of the applicant(s)  
PARTNER

Date: 27/5/2024

Place: JAIPUR

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), 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  
2023-24

PAN	ADOFS4937K		
Name	Star Developers		
Address	F-126 , Unnati Tower, Central Spine, Vidhyadhar Nagar , Jaipur , 27-Rajasthan, 91-INDIA, 302039		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	413003111161023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	17,43,070
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	17,43,070
	Net tax payable	5	5,43,838
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	5,43,838
Accreted Income and Tax Detail	Taxes Paid	8	7,61,657
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,17,820
	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

This return has been digitally signed by TARA CHAND CHOUDHARY in the capacity of  
Partner having PAN ADLPC8017H from IP address 117.242.40.11 on 16-  
Oct-2023 14:51:12 DSC Sl.No & Issuer 4202390 & 7274682652817769652CN=PantaSign Sub CA for  
DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



ADOFS4937K054130031111610236c5e18104e3dc71a966c53ef135e75f4c7da068f

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



Name :  
Address(O) :

M/s Star Developers  
F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, Jaipur, RAJASTHAN-302039

Code :- SD2

Permanent Account No :  
Status :  
Previous year :  
Ward/Circle :  
Nature of Business or  
Profession

ADOFS4937K  
Partnership Firm  
2022-2023

Date of Incorporation :  
Resident Status  
Assessment Year :  
Return :  
18/01/2018  
Resident  
2023-2024  
ORIGINAL  
DEVELOPING AND SUB DIVIDING REAL ESTATE INTO LOTS - 07003 (BUILDER AND DEVELOPER)

### Computation of Total Income

#### Income Heads

	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	1742838	1742838
Income from Capital Gains	0	0
Income from Other Sources	230	230
Gross Total Income		1743068
Less : Deduction under Chapter VIA		0
Total Income		1743068
Rounding off u/s 288A		1743070
Income Taxable at Normal Rate		1743070
Income Taxable at Special Rate		0

#### TAX CALCULATION

Tax at Normal Rates	522921	
Total Tax		522921
Add : Health and Education Cess		20917
Total		543838
Less : TDS/TCS		761657
Assessed Tax		-217819
Amount Refundable		217820
Amount Refundable Rounded Off u/s 288 B		217820

#### COMPREHENSIVE DETAIL

#### Income from Business & Profession Details

STAR DEVELOPERS		1742838
Net Profit As Per P&L A/c		
Add: Items Inadmissible/for Separate Consideration	1737581 2851910	
Depreciation Separately Considered	406315	
Amounts disallowable under section 37	5487	
Remuneration Paid to Partners as per P & L in Term of Partnership deeds	900000	
Interest Paid to Partners as per P & L in Term of Partnership deeds	1540108	
Sub Total		4589491
Less: Items Admissible/for Separate Consideration		406545
Depreciation Allowed as Per IT Act	406315	

Income taxable under other heads of income

Description

Income chargeable under the head Other Sources

Income From STAR DEVELOPERS

Total

Less: Allowable Intt. u/s 40b

Balance

Book Profit For Allowable Remuneration

(After notional set off of unabsorbed depreciation of Rs. 0)

Remuneration Calculation

90 % of First 300000

60 % of Remaining

Max Remuneration Allowable

But Restricted to

Total Income From Business & Profession

Total of Business & Profession

Amount  
230

230

4182946

4182946

1540108

2642838

2642838

270000

1405703

1675703

900000

900000

1742838

1742838

### Income From Other Sources

230

Other Interest

Interest on Income Tax Refund

230

230

Total Income

230

Total of Other Sources

230

### Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
IDBI BANK LIMITED	MUMI04922B	194A	OS-Income From Other Source	174292	17429
<b>Total</b>				<b>174292</b>	<b>17429</b>
GPS AUTOMOBILES PRIVATE LIMITED	JPRG12234F	206C		1977800	19778
<b>Total</b>				<b>1977800</b>	<b>19778</b>
MANXXXXA RATNU	ADQPR4487D	194IA	BP-Income From Business Profession	8000000	80000
ADIXXX XANGID	ADZPJ8477G	194IA	BP-Income From Business Profession	5512500	55125
OMEXXXX SINGH RATNU	AEOPR3747M	194IA	BP-Income From Business Profession	2500000	25000
RAMESHWAR LAL SAMOTA	AFPPS0783N	194IA	BP-Income From Business Profession	5000000	50000
SHAXXX XHOOSHAN BASWALA	AICPB5848B	194IA	BP-Income From Business Profession	4800000	48000
NITXX XXRAWAL	AIRPA2606F	194IA	BP-Income From Business Profession	2550000	25500
VIMXX XXLANKI	BCFPS3784K	194IA	BP-Income From Business Profession	4000000	40000
AASHISH CHOUDHARY	BCIPC0228B	194IA	BP-Income From	5000000	50000

**Star Developers**  
**Depreciation Chart For Assessment Year '2023-2024'**

**Business Name :STAR DEVELOPERS**

S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Furniture and fittings 10% - Furniture and fittings	10.00 %	147736.00	0.00	0.00	0.00	0.00	14774.00	0.00	14774.00	132962.00
2	Buildings 10% - Buildings	10.00 %	26191.00	0.00	0.00	26191.00	0.00	0.00	0.00	0.00	0.00
3	Machinery and plant 15% - Machinery and plant	15.00 %	239720.00	2274114.00	13000.00	0.00	0.00	378050.00	0.00	378050.00	2148784.00
4	Machinery And plant 40% - Machinery and plant	40.00 %	33727.00	0.00	0.00	0.00	0.00	13491.00	0.00	13491.00	20236.00
<b>Total</b>			447374.00	2274114.00	13000.00	26191.00	0.00	406315.00	0.00	406315.00	2301982.00

**Details of Bank Accounts :**

**No of Bank Account :- 3**

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	IBKL0001278	IDBI BANK-VIDHYADHAR NAGAR JAIPUR	1278102000010140	Current
2	IBKL0001278	IDBI BANK-VIDHYADHAR NAGAR	1278102000011060	Current
3	IBKL0001278	IDBI BANK-VIDHYADHAR NAGAR	1278102000011079	Current

**Verified By : TARA CHAND CHOUDHARY**



# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
266629930170923

Date of e-Filing  
17-Sep-2023

Name	: Star Developers
PAN/TAN	: ADOFS4937K
Address	: F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, , undefined, Jaipur, undefined, Rajasthan, 302039
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 414141

(This is a computer generated Acknowledgement Receipt and needs no signature)

**Acknowledgement Number:****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 2023, and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	Star Developers
Address	F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, 27-Rajasthan, 91-India, Pincode - 302039
PAN	ADOFS4937K
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 **Star Developers Add - F-126,, Unnati Tower, 1st Floor, Central Spine Vidhyadhar Nagar, Jaipur - 302039 Rajasthan PAN -ADOFS4937K** and 0 branches.

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

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.

B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.

C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; 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 the explanations given to **Us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Value of Stock taken as Certified by the Management
2	Others	Balance of S Debtors and S Creditors are subject to Third Party Confirmation

**Accountant Details**

Name	Nitin Khandelwal
Membership Number	414141
FRN(Firm Registration Number)	0001795C
Address	F-34 Dwarika Tower Central Spine, Vidhyadhar Nagar, 27-Rajasthan, 91-India, Pincode - 302039

Date of signing Tax Audit Report

17-Sep-2023

Place

117.242.40.11

Date

17-Sep-2023

This form has been digitally signed by having PAN from IP Address **117.242.40.11** on Dsc SI.No and issuer

## Acknowledgement Number:

## 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 2023, and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	Star Developers
Address	F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, 27-Rajasthan, 91-India, Pincode - 302039
PAN	ADOFS4937K
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 **Star Developers Add - F-126,, Unnati Tower, 1st Floor, Central Spine Vidhyadhar Nagar, Jaipur - 302039 Rajasthan PAN -ADOFS4937K and 0 branches.**
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.
- B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.
- C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; 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 the explanations given to **Us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Value of Stock taken as Certified by the Management
2	Others	Balance of S Debtors and S Creditors are subject to Third Party Confirmation

## Accountant Details

Name	Nitin Khandelwal
Membership Number	414141
FRN(Firm Registration Number)	0001795C
Address	F-34 Dwarika Tower Central Spine, Vidhyadhar Nagar, 27-Rajasthan, 91-India, Pincode - 302039
Date of signing Tax Audit Report	17-Sep-2023
Place	117.242.40.11
Date	17-Sep-2023

This form has been digitally signed by having PAN from IP Address **117.242.40.11** on Dsc SI.No and issuer





**Acknowledgement Number:**

1 REAL ESTATE AND RENTING SERVICES

Developing and sub-dividing real estate into lots

07003

(b). 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				

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

Yes

Sl. No. Books prescribed

1 CASH BANK SALES PURCHASE REGISTER LEDGERS IN COMPUTER WITH SUPPORTING VOUCHER

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BANK SALES PURCHASE REGISTER LEDGERS IN COMPUTER WITH SUPPORTING VOUCHER	F-126, 1ST FLOOR, UNNATI TOWER, CENTRAL SPINE, VIDHYADHAR NAGAR		JAIPUR	302039	91-India	27-Rajasthan

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

Sl. No.	Books examined
1	CASH BANK SALES PURCHASE REGISTER LEDGERS IN COMPUTER WITH SUPPORTING VOUCHER

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.) ?

Sl. No.	Section	Amount
No records added		

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			





**Acknowledgement Number:**

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(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:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

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

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

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

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.



**Acknowledgement Number:**

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
No records added										

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:-

Sl. No.	Method of Depreciation	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/115B AD (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)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furniture & Fittings @ 10%	10	₹1,47,736	₹0	₹0	₹1,47,736	₹0	₹0	₹0	₹0	₹14,774	₹1,32,962
2	WDV	Building @ 10%	10	₹26,191	₹0	₹0	₹26,191	₹0	₹0	₹26,191	₹0	₹0	₹0
3	WDV	Plant and Machinery @ 15%	15	₹2,39,720	₹0	₹0	₹2,39,720	₹22,87,114	₹22,87,114	₹0	₹0	₹3,78,050	₹21,48,784
	WDV	Plant and Machinery @ 40%	40	₹33,727	₹0	₹0	₹33,727	₹0	₹0	₹0	₹0	₹13,491	₹20,236

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
	No records added	



**Acknowledgement Number:**

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

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

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.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
1	Interest on TDS	₹ 737
2	Late Fees GST	₹ 4,750

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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





**Acknowledgement Number:**

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	Zip Code / Pin Code	Country	State
No records added												

**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**

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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	Zip Code / Pin Code	Country	State
No records added												

**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.**

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

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

**A. Details of payment on which levy 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	Zip Code / Pin Code	Country	State
No records added												

**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.**

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

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)



₹ 0

₹ 0

₹ 0

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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**Acknowledgement Number:**

No.	payment	payee	payee, if available	payee, if available	Line 1	Line 2	Or District	Pin Code
No records added								

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

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

₹ 0

(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	Remarks
1	Interest	40(b)	₹15,40,108	₹15,40,108	₹0	allowable
2	Remuneration	40(b)	₹9,00,000	₹9,00,000	₹0	allowable

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar 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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

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

₹0

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

₹0

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

Sl. No.	Nature of Liability	Amount
No records added		

(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	Amount
No records added		

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

₹0

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

₹0

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



**Acknowledgement Number:**

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	TARA CHAND CHOUDHARY	ADLPC8017H		PARTNER	SALARY AND INTEREST	₹7,20,631
2	ANITA CHOUDHARY	AEBPC8398E		PARTNER	SALARY AND INTEREST	₹7,20,446
3	BINOD MAHESHWARI	AHAPM2061L		PARTNER	SALARY AND INTEREST	₹5,84,833
4	SRI KRISHNA CREATORS PVT LTD	AALCS4407K		PARTNER	INTEREST	₹4,14,198

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 5,577

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0



**Acknowledgement Number:**

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 ?

No

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

No

**CENVAT / ITC**

**Amount Treatment in Profit & Loss/Accounts**

Opening Balance

₹ 0

Credit Availed

₹ 0

Credit Utilized

₹ 0

Closing / Outstanding Balance

₹ 0

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

**Sl. No. Type Particulars Amount Prior period to which it relates (Year in yyyy-yy format)**

No records added

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) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	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

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) (viiib) ?

Please furnish the details of the same

Sl. No.	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
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No records added

A.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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No





**Acknowledgement Number:**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

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

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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 ?

No

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)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

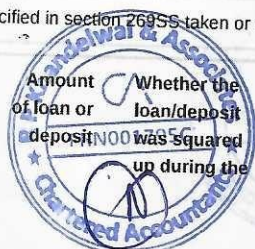
No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SC taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available)	Aadhaar Number of the lender or	Amount of loan or deposit	Whether the loan/deposit was squared up during the	Maximum amount outstanding in the	Whether the loan or deposit was taken or	In case the loan or deposit was taken or
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**Acknowledgement Number:**

with the assessee) of the lender or depositor	depositor, if available	taken or accepted	previous year ?	account at any time during the previous year	accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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

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

Sl. No.	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

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

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	Nature of transaction	Amount of receipt	Date of receipt
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No records added

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

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	Amount of receipt
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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 from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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 of payment	Date of payment
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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 from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

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 payment
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No records added





**Acknowledgement Number:**

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 banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 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	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.
1	Banna Ram Choudhary	Jaipur	AQMPC3292Q		₹25,00,000	₹25,50,000	Yes-RTGS	
2	Binod Maheshwari & Sons HUF	Jaipur	AAHHB9374H		₹18,00,000	₹18,35,681	Yes-RTGS	
3	Exclusive Investment Pvt Ltd	Jaipur	AACCE1289L		₹1,20,30,729	₹1,20,30,729	Yes-RTGS	
4	Hem Traders	Jaipur	ADGPS6162A		₹8,91,594	₹8,91,594	Yes-RTGS	
5	Kishan Gopal Sharma	Jaipur	AQEPS4694N		₹17,61,755	₹17,61,755	Yes-RTGS	
6	Muskan Trade Link	Jaipur			₹10,00,000	₹10,00,000	Yes-RTGS	
7	Prakash Mall	Jaipur	AFRPM7895M		₹24,52,570	₹24,52,570	Yes-RTGS	
8	Sodhani Enterprises	Jaipur	BKJPR1801A		₹2,97,908	₹2,97,908	Yes-RTGS	

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:-

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	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

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:-

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	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

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
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**Acknowledgement Number:**

 then take  
assessed)

 filled in for assessment  
year 2021-22 only)

Amount

 Order  
U/s &  
Date

No records added

b. 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 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

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.

Not Applicable

If yes, please furnish the details of the same.

₹ 0

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

No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

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-BB, please furnish ?

Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	JPRS18928A	194C	Payments to contractor and sub-contractors	₹17,28,848	₹17,28,848	₹17,28,848	₹19,345	₹0	₹0	₹0
2	JPRS18928A	194J	Fees for professional or technical services	₹1,69,000	₹1,69,000	₹1,69,000	₹16,900	₹0	₹0	₹0
3	JPRS18928A	194A	Interest other than interest on securities	₹2,56,075	₹2,56,075	₹2,56,075	₹25,608	₹0	₹0	₹0



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

Yes

Please furnish the details:

**Acknowledgement Number:**

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	JPRS18928A	26Q	31-Jul-2022	25-Jul-2022	Yes	
2	JPRS18928A	26Q	31-Oct-2022	18-Oct-2022	Yes	
3	JPRS18928A	26Q	31-Jan-2023	24-Jan-2023	Yes	
4	JPRS18928A	26Q	31-May-2023	24-May-2023	Yes	

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(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
1	JPRS18928A	₹ 109	₹ 109	07-Jul-2022
2	JPRS18928A	₹ 627	₹ 627	19-Sep-2022

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

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

A. Raw materials:

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	Percentage of yield	Shortage/excess, if any
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	Closing stock	Shortage/excess, if any
No records added								

C. By-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	Closing stock	Shortage/excess, if any
No records added								





**Acknowledgement Number:**

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

Please furnish the following details:-

No

Sl. No.

Amount received

Date of receipt

No records added

37. Whether any cost audit was carried out ?

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

Not Applicable

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/identified by the auditor.

Not Applicable

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

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

Not Applicable

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

Sl. No.	Particulars	Previous Year			Preceding previous Year		
				%			%
(a)	Total turnover of the assessee	24897000			64029859		
(b)	Gross profit / Turnover	7098123	24897000	28.51	414520	64029859	0.65
(c)	Net profit / Turnover	1737581	24897000	6.98	2906183	64029859	4.54
(d)	Stock-in-Trade / Turnover	13755930	24897000	55.25	29582700	64029859	46.20
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

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

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

b. Please furnish

No

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
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**Acknowledgement Number:**

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 in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

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	
1	₹ 50,70,251	₹ 11,61,371	₹ 0	₹ 21,42,370	₹ 33,03,741	₹ 17,66,510

**Accountant Details****Accountant Details**

Name	
Membership Number	414141
ERN(Firm Registration Number)	0001795C
Address	F-34 Dwarika Tower Central Spine, Vidhyadhar Nagar, 27-Rajasthan, 91-India, Pincode - 302039
Place	117.242.40.11
Date	17-Sep-2023

**Additions Details (From Point No.18)**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%					No records added			

**Acknowledgement Number:**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	03-Nov-2022	03-Nov-2022	₹ 13,000	₹ 0	₹ 0	₹ 0	₹ 13,000
	2	29-Sep-2022	29-Sep-2022	₹ 2,84,983	₹ 0	₹ 0	₹ 0	₹ 2,84,983
	3	27-Sep-2022	27-Sep-2022	₹ 19,87,731	₹ 0	₹ 0	₹ 0	₹ 19,87,731
	4	21-Jun-2022	21-Jun-2022	₹ 1,400	₹ 0	₹ 0	₹ 0	₹ 1,400
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%					No records added			

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%	1	01-Apr-2022	₹ 26,191	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by having PAN from IP Address 117.242.40.11 on Dsc Sl.No and issuer



**STAR DEVELOPERS**  
F-126, Utsav Tower, Central Spine, Vidyadhar Nagar, Jaipur  
**BALANCE SHEET AS AT 31ST OF MARCH 2023**

Particulars	NOTE No.	As at 31.03.2023
<b>I. EQUITY AND LIABILITIES</b>		<b>Amount in Rupees</b>
<b>(1) Partners' Funds</b>		
(a) Partners' Contribution	1	48,085,689.38
(b) Reserves and Surplus		-
<b>(2) Short-Term Borrowings</b>		
(a) Long-Term Borrowings	2	2,589,795.06
(b) Other Long Term Liabilities & Provision		-
<b>(3) Current Liabilities</b>		
(a) Short-Term Borrowings	3	2,268,318.00
(b) Trade Payables	4	8,614,767.80
(c) Other Current Liabilities	5	-
(d) Short-Term Provisions		-
<b>Total Equity &amp; Liabilities</b>		<b>61,528,360.24</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Fixed Assets (Net Block)	6	2,301,980.52
(i) Tangible Assets		-
(ii) Intangible Assets		-
(iii) Capital Work in Progress		-
(b) Non-current investments		2,381,980.52
(c) Long term loans and advances		-
(d) Other non-current assets		-
<b>(2) Current Assets</b>		
(a) Current investments- FD		7,120,000.00
(b) Inventories		13,755,930.11
(c) Trade receivables	7	4,755,189.00
(d) Cash and cash equivalents	8	2,823,100.41
(e) Short-term loans and advances	9	25,660,926.00
(f) Other current assets	10	5,111,323.20
<b>Total Assets</b>		<b>61,528,360.24</b>

Notes to Accounts Forming Part of Financial Statements

In Terms of our attached report of date 31.03.2023

For R P Khandelwal & Associates

Chartered Accountants

(CA 2306 Khandelwal)

Mem. No.: 414141

Firm Reg. No.: 001795C

UDIN: 23414141BGYPCE6064

Place: Jaipur

Dated: 17.09.2023

For Star Developers

Partners: For STAR DEVELOPERS

1. Tara Chand Choudhary

2. Anita Choudhary

3. Bhanu Maheshwari

4. Sri Krishna Creators Pvt. Ltd.

For STAR DEVELOPERS

PARTNER



**STAR DEVELOPERS**  
F-126, Usat Tower, Central Spine, Vidyadhar Nagar, Jaipur

**STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31ST OF MARCH 2023**

Sl. No.	Particulars	Note No.	For the F.Y. ending on 31.03.2023
I	Revenue from operations	11	Amount in Rupees
II	Other Income		24,897,000.00
III			172,874.55
IV	<b>Expenses:</b>		<b>25,069,874.55</b>
	Cost of Construction & Development	12	
	Purchase of Stock-in-Trade	13	1,972,106.42
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	14	15,826,779.23
	Employee Benefit Expense	15	248,423.00
	Financial Costs	16	66,172.06
	Depreciation and Amortization Expense	17	406,315.00
	Other Expenses		2,380,299.59
	<b>Total Expenses (IV)</b>		<b>20,892,186.30</b>
V	Profit before Remuneration and Interest to Partners and tax	(III-IV)	4,177,688.25
VI	Remuneration and Interest to Partners	18	2,440,107.55
VII	Profit before extraordinary items and tax (V - VI)		
VIII	Extraordinary items		1,737,588.79
IX	Profit before tax (VII - VIII)		1,737,588.79
X	<b>Tax expense:</b>		
	(1) Current tax		
	(2) Deferred/Previous Year Tax		
XI	Profit(Loss) from the period from continuing operations	(IX-X)	1,737,588.79
XII	Profit(Loss) from discontinuing operations		
XIII	Tax expense of discontinuing operations		
XIV	Profit(Loss) from Discontinuing operations (XII - XIII)		
XV	Profit(Loss) for the period (XI + XIV)		<b>1,737,588.79</b>

**Notes to Accounts Forming Part of Financial Statements**

In Terms of our attached report of even date

For R P Khundelwal & Associates

Chartered Accountants

(CA Nisha Khundelwal)

Mem. No.: 414141

Firm Reg. No.: 981795C

UDIN: 25414141BGVFC6004

Place : Jaipur

Dated : 17.09.2023



For Star Developers For STAR DEVELOPERS  
Partners:

1. Tara Chand Choudhary

2. Ansh Choudhary

3. Bindu Maheshwari

4. Sri Krishna Creators Pvt. Ltd.

For STAR DEVELOPERS

For STAR DEVELOPERS

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**STAR DEVELOPERS**  
F-12K, Unnati Tower, Central Plaza, Vidyasagar Nagar, Jalandhar

**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31-03-2023**  
**NOTE 3 PARTNER'S FUND**

**DETAILS OF PARTNER'S CAPITAL ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2023**

Partners Name	Share	Opening Capital	Additions/Withdrawal	Interest on Capital	Reserve/Retain	Profit	Closing Balance
Tan Choudhary	30%	13,400,000.00	6,288,149.70	420,630.74	300,000.00	521,274.21	12,388,954.70
Anita Choudhary	30%	14,400,000.00	478,349.70	420,630.74	300,000.00	521,274.21	15,820,154.21
Bhrood Maheshwari	20%	8,400,000.00	403,899.80	284,432.00	300,000.00	347,516.14	9,112,977.94
Shri Krishna Capital Pvt Ltd	20%	20,775,000.00	8,582,899.80	414,198.20	300,000.00	347,516.14	11,563,765.91
<b>Total</b>		<b>41,175,000.00</b>	<b>17,253,497.20</b>	<b>1,540,191.68</b>	<b>900,000.00</b>	<b>1,737,580.70</b>	<b>8,085,485.38</b>



For STAR DEVELOPERS  
PARTNER

For STAR DEVELOPERS  
PARTNER

**STAR DEVELOPERS**  
F-126, Umasil Tower, Central Spine, Vidhyadhar Nagar, Jaipur

Notes Forming Integral Part of the Financial Statement for F.Y. 2022-23

**NOTE NO: 1 Long Term Borrowings**

Sr. No	Particulars	Amount
A	Secured Loans - HDFC Bank Car Loan	
B	Unsecured Loans:-	1,924,114.00
1	Bablu Choudhary	
2	Bansa Ram Choudhary	300,000.00
3	Blood Maheshwari & Sons HUF	50,000.00
4	Kanta Devi	35,681.00
	<b>Total</b>	<b>2,599,795.00</b>

**NOTE NO: 2 Trade Payables**

Sr. No	Particulars	Amount
1	Creditors for Goods and Services	2,268,308.00
	<b>Total</b>	<b>2,268,308.00</b>

**NOTE NO: 4 Other Current Liabilities**

Sr. No	Particulars	Amount
1	TDS Payable	5,577.00
2	Landlord Booking <sup>1</sup>	4,597,005.80
3	Advance from Customers - Booking Cancel	1,000,000.00
4	Audit Fees Payable	25,000.00
5	Expenses Payable	18,127.00
6	Salary Payable	85,221.00
7	IFMD (SD For Maintenance) Landlord	1,268,150.00
8	IFMD (SD For Maintenance) Builders	1,505,625.00
	<b>Total</b>	<b>8,614,767.80</b>

**NOTE NO: 5 Short Term Provision**

Sr. No	Particulars	Amount
1	Provision for Taxation	-
	<b>Total</b>	<b>-</b>

**NOTE NO: 7 Trade Receivables**

Sr. No	Particulars	Amount
1	Bikash Agrawala A-307	1,456,675.00
2	Bu Associates / Shri Ram E A-301	610,000.00
3	Dinesh Chandra Bhatia B-201	2,460,000.00
4	Mahesh Kumar Maheshwari A-309	4,755,100.00
	<b>Total</b>	<b>9,281,775.00</b>



For STAR DEVELOPERS

For STAR DEVELOPERS

PARTNER

PARTNER



**STAR DEVELOPERS**  
F-126, Unnat Tower, Central Spine, Vidhyadhar Nagar, Jaipur

Notes Forming Integral Part of the Financial Statement for F.Y. 2022-23  
**NOTE NO.: 8 Cash & Cash Equivalent**

Sr. No	Particulars	Amount
1	<b>Cash-in-Hand</b>	
	Cash Balance	585,557.00
	<b>Sub Total (A)</b>	585,557.00
2	<b>Bank Balance</b>	
	IDBI Bank - 1278162000010140	223,923.69
	IDBI Bank- REBA A/c	13,619.72
	IDBI Bank- Cheque in Hand	2,000,000.00
	<b>Sub Total (B)</b>	2,237,543.41
	<b>Total [A + B]</b>	2,823,100.41

**NOTE NO.: 9 LOANS & ADVANCES RECOVERABLE IN CASH**

Sr. No	Particulars	Amount
	(Subject to Confirmation)	
1	Murju Devi	250,000.00
2	Ox Prakash Kashiik	8,350,000.00
3	Rajesh Choudhary Loan	5,050,000.00
4	Rameswar Singh Jaichar	1,291,768.00
5	Shri Salasar Industrial Park	2,930,000.00
6	SKG BDB LLP	7,789,158.00
	<b>Total in Rs.</b>	25,660,926.00

**NOTE NO.: 10 Other Current Assets**

Sr. No	Particulars	Amount
1	<b>Deposits</b>	
	JVVNL Security Deposit	75,000.00
	Ramveer Singh Choudhary - Land Owner	1,000,000.00
	Sakshir Singh - Land Owner	3,000,000.00
2	<b>Advance to Supplier/Creditors</b>	274,666.00
3	<b>TCS Assets</b>	19,778.00
4	<b>TDS Assets</b>	741,879.20
	<b>Total in Rs.</b>	5,111,323.20



For STAR DEVELOPERS

For STAR DEVELOPERS

PARTNER

PARTNER

**STAR DEVELOPERS**  
F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, Jaipur

Notes Forming Integral Part of the Financial Statement for F.Y. 2022-23  
NOTE NO: 11 Revenue from Operations

Sr. No	Particulars	Amount
1	Income from Sale of Flats	24,897,000.00
	<b>Total in Rs.</b>	<b>24,897,000.00</b>

NOTE NO: 12 Construction & Development Cost

Sr. No	Particulars	Amount
1	Bricks Expenses	15,600.00
2	Cement Expenses	29,749.50
3	Chemical Expenses	21,349.88
4	Contractor Expenses	58,000.00
5	Electrical Item Expenses	48,456.32
6	Glass Expenses	19,617.00
7	M-Sand / Dust	43,686.00
8	Marl Expenses	50,000.00
9	Other Site Expenses	386,460.04
10	Plaster Expenses	151,015.00
11	Pipe Expenses	20,428.14
12	Road/Cut Expenses	2,700.00
13	Salvage & Hardware Expenses	30,136.32
14	Stone Expenses	4,000.00
15	Wooden and Fixture Expenses	122,122.46
16	Tiles Expenses	42,316.31
17	Conveyance Expenses	10,240.00
18	Fitness/ Indoor Games Expenses	(2,500.00)
19	Electricity Expenses	27,193.00
20	Freight & Unloading Charges	17,150.00
21	Insurance Expenses	34,556.93
22	Interest Paid Borrowed Funds	256,075.00
23	Reversal of ITC-GST Rate 42(3)	139,408.52
24	Rate Difference & Purchase Return	(1,107,664.00)
25	Salary Site Staff Expenses	1,511,130.00
	<b>Total in Rs.</b>	<b>1,972,186.42</b>

NOTE NO: 13 Purchase of Stock in Trade

Sr. No	Particulars	Amount
1	Purchase of Construction Material/Building Material: STAR DEVELOPERS For STAR DEVELOPERS	24,897,000.00
	<b>Total in Rs.</b>	<b>24,897,000.00</b>



For STAR DEVELOPERS  
PARTNER

For STAR DEVELOPERS  
PARTNER

**STAR DEVELOPERS**  
F-126, Unnat Tower, Central Spine, Vidyadhar Nagar, Jaipur

Notes Forming Integral Part of the Financial Statement for F.Y. 2022-23  
**NOTE NO : 14 Change in Inventories**

Sr. No	Particulars	Amount
1	Opening Stock - Plots	29,582,700.34
2	Closing Stock - Plots	13,255,920.11
	<b>Total in Rs.</b>	<b>15,826,779.23</b>

**NOTE NO : 15 Employment Benefit Expenses**

Sr. No	Particulars	Amount
1	Salary to Office Employees	239,046.00
2	Incentive Bonus to staff	-
3	Staff Welfare Expenses	-
4	Mobile Expenses	1,376.00
	<b>Total in Rs.</b>	<b>240,422.00</b>

**NOTE NO : 16 Finance Costs**

Sr. No	Particulars	Amount
1	Interest paid on Secured Loan-Car Loan	66,173.06
2	Interest paid on Others	-
	<b>Total in Rs.</b>	<b>66,173.06</b>

**NOTE NO : 17 Operational & other Expenses**

Sr. No	Particulars	Amount
1	AMC Charges	68,147.64
2	Advertisement and Marketing Exp	17,140.00
3	Audit Fees	25,000.00
4	Anti Bird Net Expenses	66,428.00
5	Bank Charge	1,346.43
6	Cleaning Expenses	6,617.00
7	Electric Expenses	544,817.00
8	Insurance Expenses	16,785.00
9	Int & Late Filing Fees GST	125,050.00
10	Interest on TDS	727.00
11	Office Expenses/Misc. Expenses	41,017.00
12	Printing & Stationery, Office Expenses	30,407.00
13	Processing Fee	27,889.00
14	Penal Expenses	55,858.00
15	Professional Expenses	169,000.00
16	Repair & Maintenance Exp	1,50
17	Round Off	915,342.00
18	S. Guard Expenses	-
	<b>Total in Rs.</b>	<b>2,500,599.59</b>



For STAR DEVELOPERS

For STAR DEVELOPERS

PARTNER

PARTNER



**STAR DEVELOPERS**  
F-126, Usman Tower, Central Spine, Vidyadhar Nagar, Jaipur

Notes Forming Integral Part of the Financial Statement for F.Y. 2022-23  
NOTE NO : 18 Partners' Remuneration and Interest

Sr. No	Particulars	Amount
1	<u>Tara Chaudhary - 30%</u> Interest on Capital Remuneration	420,630.74 300,000.00
2	<u>Anita Chaudhary Partner - 30%</u> Interest on Capital Remuneration	420,445.71 300,000.00
3	<u>Rizal Maheshwari - 20%</u> Interest on Capital Remuneration	284,832.90 300,000.00
4	<u>Sri Krishna Creators Pvt. Ltd - 20%</u> Interest on Capital Remuneration	414,198.20 -
	<b>Total in Rs.</b>	<b>2,440,107.55</b>



For STAR DEVELOPERS  
PARTNER

For STAR DEVELOPERS  
PARTNER

For STAR DEVELOPERS  
PARTNER

For STAR DEVELOPERS  
PARTNER



**STAR DEVELOPERS**  
F-126, Usha Tower, Central Spine, Vidhyadhar Nagar, Jaipur  
**NOTE NO : 3 Trade Payables**

Particulars	As at 31st Mar, 2023
<b>Creditors for Goods and Services</b>	
Alex Kitchens	22,114.00
Amra Hardware	27,569.00
Amra Hardware	48,349.00
Global Glass Agencies	23,148.00
Inglish Rajgar	90,160.00
Kushal Enterprises	25,000.00
Kone Elevator India Pvt.Ltd	119,136.00
Lens Care Services	38,014.00
Machwal Robit & Associates	9,000.00
M/S Sanyasi House	23,533.00
Nevaj Pop Contractor	9,826.22
Nida Electrotech	41,000.00
Pradise World Build Square Pvt. Ltd	214,240.00
Prakash Hardware	11,483.00
Rajati Khanna	12,000.00
Rajesh Choudhary Petty A/c	1,155,051.00
Raj Traders	30,000.00
Sanskrit Sales Corporation	7,900.00
Sensac TradeLink Pvt.Ltd.	32,733.00
Shree Nath And Company	4,950.00
Shri Hingraj Glass And Art Palace	232,088.78
Shri Nath Building Material	27,200.00
Sri Krishna Enterprises	12,235.00
S.R. Tiles Home	17,790.00
Savit Sharma (Modular Kitchens Labour Work)	13,728.00
<b>Grand Total</b>	<b>3,268,268.00</b>

**Note No: 10 List of Advance to Suppliers**

Particulars	As at 31st Mar, 2023
Arbaja Cement Limited	5,000.00
Nuvoco Vista Corp Ltd Cement	255.00
Shri Ram Traders	82,682.00
Star Profitable Owners Welfare Society For STAR DEVELOPERS	166,728.00
<b>Sub Total</b>	<b>274,665.00</b>



For STAR DEVELOPERS

For STAR DEVELOPERS

*[Signature]*  
PARTNER

*[Signature]*  
PARTNER





Tel:- 91-9024854941, 8740977111

Email:

canitinkhandelwal@ymail.com

**ANNEXURE TO FORM 3CB**

**NOTES TO THE ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31.03.2023**  
**AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE OF**  
**STAR DEVELOPERS SIG. PARTNERS: TARA CHAND CHOUDHARY**

**A. SIGNIFICANT ACCOUNTING POLICIES**

**1 METHOD OF ACCOUNTING**

These accounts have been prepared under historical cost convention and on accrual basis.

**2 INVENTORY VALUATION :-**

Stock in trade : At cost OR at realisable value whichever is less.

**3. FIXED ASSET AND DEPRECEIATION**

Fixed assets are capitalized on cost inclusive of all direct expenses incurred to put in use. Depreciation on fixed assets is provided in books of accounts at applicable rates prescribed under Income Tax act, 1961.

**4. REVENUE RECOGNITION**

Revenue from real estate developmental projects under development is recognized based on 'Percentage Completion Method'. The Percentage Completion Method is applied when the stage of completion of the project reaches a reasonable level of development. For projects that commenced on or after 1st April 2012 or where revenue on a project is being recognized for the first time on or after that date, the threshold for 'reasonable level of development' is considered to have been met when the criteria specified in the Guidance Note on Accounting for Real Estate Transactions (Revised 2012) issued by the Institute of Chartered Accountants of India are satisfied, i.e., when:

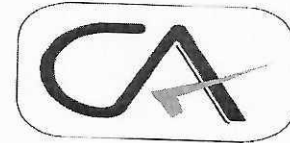
- (a) All critical approvals necessary for commencement of the project have been obtained.
- (b) The expenditure incurred on construction and development costs is not less than 25 % of the construction and development costs.
- (c) At least 25% of the saleable project area is secured by contracts or agreements with buyers.



# R P KHANDELWAL & ASSOCIATES

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At least 10 % of the total revenue as per the agreements of sale or any other legally enforceable documents are realised at the reporting date in respect of each of the contracts and it is reasonable to expect that the parties to such contracts will comply with the payment terms as defined in the contracts.

### 5. TAXATION

#### i) Income tax

The firm provides for Income Tax on self Assessment Basis.

### 6. CONTINGENT LIABILITY

Contingent liabilities are usually not provided unless it is probable that future outcome be materially detrimental to the business.

### B. EXPLANATORY STATEMENTS

1. The Partnership Firm STAR DEVELOPERS is carrying on the business of Real Estate, Constructing Residential Building and Sell of Flats.
2. Balances of sundry creditors, Customer advances and banks are subject to confirmation and reconciliation from the respective parties yet the same are assumed be genuine and receivable and payable by the proprietor (as the case may be) in ordinary course of the business.
3. The amount of GST paid is not debited to Profit & Loss Account as the same is treated as a liability of the firm when collected from the customers and payment is treated as discharge of the liability.
4. It is explained by the assessee that no delayed payment has been made to any supplier by the assessee, however the assessee did not obtain certificate from the concerned suppliers regarding their being an enterprise covered under the provisions of Micro, Small and Medium Enterprises Development Act, 2006, as such the necessary details as required to be reported under para 17A of form 3CD is not provided, however it is noted that no amount of interest is charged to profit and loss account, which is inadmissible u/s 23 of MSMED Act, 2006.
5. Purchases are recorded in the books net of discount and rebate allowed by the suppliers.
6. It has been observed by us that some of the expenditure made by the assessee are not supported with third party invoice and it has been explained by the partner of the firm that looking to the nature of business of the firm, it seems genuine.

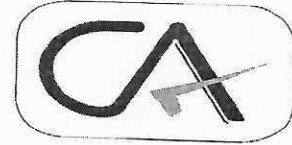




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7. It has been observed that the assessee, had made Fixed Deposits for the short period and the interest earned had been considered as indirect income and the same had been taxable under B&P head only.
8. It has been observed that the assessee had taken completion certificate from the authority ending in March 22. Afterwards all the expenses which were incurred and booked under Direct expenses/construction expenses during the FY 2022 -23 were expenses in continuation of expenses from March 2022. There were no major/material expenses incurred.
9. Advance received from Customer as recorded in books of account of the firm are subject to verification and reconciliation from GST returns.
10. The provisions of Chapter XVII-B regarding deduction of tax at source and payment thereof to the credit of Central Government are duly complied.
11. Partners had mutually decided to charge Interest on Capital Balance @ 3%.
12. No Provision is debited for current year or deferred periods in respect of income tax in the profit and loss account, it is explained that the Income Tax is personal Liability of the assessee, hence the same is charged to his capital account when paid, hence the provision of AS-22 issued by ICAI regarding accounting for taxation stands un-complied with to that extent.
13. Other Observations/Explanation with reference to queries in "Form 3CD"

Para No.	Observations to "Form 3CD"
21(a)	The Profit and loss does not include any <b>Expenditure of personal nature</b> as explained by the proprietor, however expenses on Telephone and conveyance may include personal expenditure, the same could not be verified by us. Necessary certificate in this regard has been obtained from the assessee.
35(a)	The firm is carrying on business of Real Estate, Constructing Residential Building and Sell of Flats. As POC applicable as all the conditions were fulfilled, as stated above. The value of stock certified by Partner calculated considering POC, as follows:- Closing Stock :- 1,37,55,930.11/-
40	Gross Profit -70,98,123.35/- Net Profit - 17,37,580.70/-





# R P KHANDELWAL & ASSOCIATES

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### Annexure 'A'

#### IN CASE OF STAR DEVELOPERS, PARTNER TARA CHAND CHOUDHARY

(Asst Year 2023-24)

#### NOTES TO THE REPORT

(Forming part of Form 3CB and 3CD being audit report under Sec. 44AB of the I-tax Act, 1961)

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis of 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.
3. The accompanying financial statements and Form No. 3CD is the responsibility of the management. The management is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In terms of Our Audit Report of even Date



# R P KHANDELWAL & ASSOCIATES

## Chartered Accountants

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### Annexure 'B'-

IN CASE OF STAR DEVELOPERS, PARTNER TARA CHAND CHOUDHARY  
OBSERVATIONS REGARDING FORM 3CD- Asst Year 2023-24  
(Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

#### 1. Clause 13f Disclosure under ICDS

##### ICDS I- Accounting Policies

The significant accounting policies adopted for preparation of financial statements forms part and have been disclosed separately in Notes to the Accounts forming part of the financial statements and there is no change in accounting policy regularly employed by the assessee. However, for the purpose of making compliance of Income Computation and Disclosure Standards, the assessee has adopted policies to modify the computation of income, in terms of applicable 'Income Computation and Disclosure Standards' which are separately disclosed hereinafter.

##### ICDS II- Inventory

Total carrying amount of inventories and its classification appropriate to the assessee and the accounting policies adopted in measuring inventories including the cost formulae used have been disclosed separately and forms part of the financial statements and there is no change in the accounting policies adopted in measuring inventories. Wherever the inventories are valued at cost, while considering the cost of purchases in inventory, it doesn't include the amount of taxes/duties which are subsequently recoverable from taxing authorities. Similarly, the amounts of purchases are also stated net of such taxes/duties.

##### ICDS 4- Revenue Recognition

The significant accounting policies adopted for recognition of revenue forms part and have been disclosed separately in the financial statements and there is no change in accounting policy regularly employed by the assessee. The assessee has adopted a policy to modify the computation of income for the purpose of making compliance of Income Computation and Disclosure Standard-IV. The disclosures as per ICDS-4 are as under:

- (a) In a transaction involving sale of good, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty: Rs Nil
- (b) The amount of revenue from service transactions recognised as revenue during the previous year.





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- (c) The assessee is not engaged in service contracts during the year.
- (d) For service transactions in progress at the end of previous year: Not Applicable
- (e) Interest on refund of any tax, duty or cess is deemed to be the income of the previous year in which such interest is received.
- (f) Dividends are recognised in accordance with the provisions of the Income Tax Act, 1961.

### ICDS 5- Tangible Fixed Assets

The significant accounting policies adopted for 'Tangible Fixed Assets' forms part and have been disclosed separately in the financial statements and there is no change in accounting policy regularly employed by the assessee. However, for computation of income, depreciation on 'tangible fixed assets' has been computed in accordance with the provisions of the Income Tax Act, 1961.

### ICDS 7- Government Grants

Not applicable

### ICDS 9- Borrowing Cost

In the business of the assessee there no qualifying asset which necessarily require a period of twelve months or more for its acquisition, construction or production, however, where funds are borrowed specifically for the purposes of acquisition, construction or production of a qualifying asset, the amount of actual borrowing costs incurred during the period on the funds so borrowed is capitalized on that respective asset following ICDS-IX and the provisions of Income Tax Act, 1961. In view of this policy an amount of Rs NIL pertaining to borrowing costs was capitalized during the previous year.

### ICDS-10- Provisions

In respect of Provisions:-

Nature of obligation, Audit fees,

- |    |   |          |
|----|---|----------|
| a) | its carrying amount at the beginning:   | 25,000/- |
| b) | its carrying amount at the at the end of the Previous Year                                      | 25,000/- |
| c) | additional provisions made during the previous year, including increases to existing provisions | 25,000/- |
| d) | amounts used, that is incurred and charged against the provision, during the previous year      | 25,000/- |
| e) | unused amounts reversed during the previous year  | NIL      |
| f) | the amount of any expected reimbursement, stating the amount                                    |          |





**R P KHANDELWAL & ASSOCIATES**

**Chartered Accountants**

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of any asset that has been recognised for that expected reimbursement

NIL

**In respect of Asset:-**

NIL

In terms of Our Audit Report of even Date

**For STAR DEVELOPERS**

**(TARA CHAND CHOUDHARY)**

**For R P KHANDELWAL & ASSOCIATES**  
**Chartered Accountants**



**(CA. NITIN KHANDELWAL)**  
**(PARTNER)**

**M.NO. 414141**

**FRN NO. 001795C**

**UDIN-23414141BGYFCE6004**

**Place: JAIPUR**

**Date: 17.09.2023**