

**M/S NS INFRA
Proprietorship
PAN : AUQPN9522N**

**Tax Audit Report
Audit Clause 44AB(a): Business Turnover exceeds 1 Crore**

| | | |
|----------------------|---|------------|
| Financial Year | : | 2020-2021 |
| Assessment Year | : | 2021-2022 |
| Date of Audit Report | : | 15/02/2022 |



**MNY & ASSOCIATES
CA MOHD. NAVED
Chartered Accountants**

FORM NO. 3CB

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

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

1. We have examined the balance sheet as on **31 March 2021**, and the profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**, attached herewith, of **M/S NS INFRA(Prop. NAVAZ SIDDIQUI) , 163, JANI KALAN, MEERUT, UTTAR PRADESH-250501, PAN - AUQPN9522N**
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 **163, JANI KALAN, MEERUT, UTTAR PRADESH-250501** and **NIL** branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :
(b) Subject to above,--
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office 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 **31 March 2021**; and
 - (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

| S.No | Qualification | Comments |
|------|---------------|----------|
| | NIL | NIL |

Place : MEERUT
Date : 15/02/2022



For **MNY & ASSOCIATES**
(Chartered Accountants)
Reg No. :0017988C

CA MOHD. NAVED
(Partner)
Membership No. : 422604
Firm PAN : ABCFM6711F

FORM NO. 3CD

[See rule 6G (2)]

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

PART-A

| | | | | |
|----|--|------------------------|---|---------------------|
| 1 | Name of the assessee | | M/S NS INFRA | |
| 2 | Address | | 163, JANI KALAN, MEERUT, UTTAR PRADESH-250501 | |
| 3 | Permanent Account Number (PAN) | | AUQPN9522N | |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | | Yes | |
| | S.No. | Nature of Registration | State | Registration Number |
| | 1 | Goods and Service Tax | UTTAR PRADESH | 09AUQPN9522N1ZN |
| 5 | Status | | Individual | |
| 6 | Previous year from | | 01 April 2020 to 31 March 2021 | |
| 7 | Assessment Year | | 2021-2022 | |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | | Clause 44AB(a) | |
| 8a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD? | | NO | |

PART-B

| | | | | | |
|-----|--|---------------------------|------------------------------------|--------------------------|--------------------------|
| 9a | If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? | | | | |
| | S.No. | Name | Profit Sharing Ratio(%) | | |
| 9b | If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change. | | | | |
| | Date of Change | Name of Partner/Member | Type of Change | Old Profit Sharing Ratio | New Profit Sharing ratio |
| | | | | | Remarks |
| 10a | Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession) | | | | |
| | S.No. | Sector | Sub Sector | Code | |
| | 1 | CONSTRUCTION | Other construction activity n.e.c. | 06010 | |
| 10b | If there is any change in the nature of business or profession, the particulars of such change. | | | | |
| | S.No | Business | Sector | Sub Sector | Code |
| 11a | Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | | | | No |
| | Books Prescribed | | | | |
| 11b | 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.) | | | | |
| | Books Maintained | Address Line 1 | Address Line 2 | City/Town/District | State |
| | CASH BOOK, JOURNAL, LEDGER | VILLAGE & POST JANI KALAN | | MEERUT | UTTAR PRADESH |
| | | | | | Pin Code |
| | | | | | 250501 |
| 11c | List of books of account and nature of relevant documents examined. | | | | |
| | Books Examined | | | | |
| | CASH BOOK, JOURNAL, LEDGER | | | | |
| 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) | | | | No |
| | S.No | Section | Amount | | |
| | | | | | |



| | | | |
|-----|--|--|-------------------|
| 13a | Method of accounting employed in the previous year. | | Mercantile system |
| 13b | 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 |
| 13c | If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | | |

| | | | |
|------|-------------|-------------------------|-------------------------|
| S.No | Particulars | Increase in Profit(Rs.) | Decrease in Profit(Rs.) |
|------|-------------|-------------------------|-------------------------|

| | | | |
|-----|---|--|----|
| 13d | 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 |
|-----|---|--|----|

| | | | | |
|------|--|-------------------------|-------------------------|------------------|
| 13e | if answer to (d) above is in the Affirmative give details of such adjustments: | | | |
| S.No | Particulars | Increase in Profit(Rs.) | Decrease in Profit(Rs.) | Net Effect (Rs.) |

| | | | |
|------|------------------------|------------|--|
| 13f | Disclosure as per ICDS | | |
| S.No | ICDS | Disclosure | |

| | | | |
|-----|---|--|--------------------------------|
| 14a | Method of valuation of closing stock employed in the previous year. | | 3-Lower of Cost or Market rate |
|-----|---|--|--------------------------------|

| | | | |
|------|--|-------------------------|-------------------------|
| 14b | 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 |
| S.No | Particulars | Increase in Profit(Rs.) | Decrease in Profit(Rs.) |

| | | | | |
|------|--|-------------------------|-------------------------|--|
| 15 | Give the following particulars of the capital assets converted into stock in trade:- | | | |
| S.No | (a) Description of capital asset | (b) Date of acquisition | (c) Cost of acquisition | (d) Amount at which the asset is converted into stock-in-trade |

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

| | | | |
|------|---|--------|--|
| 16a | The items falling within the scope section 28 | | |
| S.No | Description | Amount | |

| | | | |
|------|--|--------|--|
| 16b | The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned. | | |
| S.No | Description | Amount | |

| | | | |
|------|---|--------|--|
| 16c | Escalation claims accepted during the previous year | | |
| S.No | Description | Amount | |

| | | | |
|------|--------------------------|--------|--|
| 16d | Any other item of income | | |
| S.No | Description | Amount | |

| | | | |
|------|--------------------------|--------|--|
| 16e | Capital receipt, if any. | | |
| S.No | Description | Amount | |

| | | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|
| 17 | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|

| S.No | Details of Property | Address Line 1 | Address Line 2 | City/Town | State | Pin Code | Consideration received or accrued | Value adopted or assessed or assessable | Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ? |
|------|---------------------|----------------|----------------|-----------|-------|----------|-----------------------------------|---|---|
| | | | | | | | | | |

| | | | | | | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|--|--|--|--|
| 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 :- | | | | | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|--|--|--|--|

| Description of Block of Assets/Classes of Assets | Rate of Depreciation (In Percentage) | Opening WDV | Adjustment to WDV U/s 115BAA | Adjustment to WDV U/s 115BAC/115BAD | Adjusted WDV | Additions | | | | | Deductions | Depreciation Allowable | Written Down Value at the end of the year |
|--|--------------------------------------|-------------|------------------------------|-------------------------------------|--------------|----------------|---------|----------------------------|---------------|--------------------|------------|------------------------|---|
| | | | | | | Purchase Value | MOD VAT | Change in Rate of Exchange | Subsidy/Grant | Total of Purchases | | | |
| Machinery and plant 15% | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Furniture and fittings 10% | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Machinery And plant 40% | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

| | | | |
|------|------------------------------------|---|--|
| 19 | Amounts admissible under sections: | | |
| S.No | Section | Amount Debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines |

| | | | | | | |
|-----|---|----------------|-----------------------------|----------------------|--------------------|---------------------|
| 20a | 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)] | | | | | |
| | S.No | Description | Amount | | | |
| 20b | Details of contributions received from employees for various funds as referred to in section 36(1)(va): | | | | | |
| | S.No | Nature of Fund | Sum received from Employees | Due date for Payment | Actual amount paid | Actual Payment Date |
| 21a | 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 | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Personal Expenditure | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Expenditure incurred at clubs being entrance fees and subscriptions | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Expenditure incurred at clubs being cost for club services and facilities used | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Expenditure by way of penalty or fine for violation of any law for the time being in force | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Expenditure by way of any other penalty or fine not covered above | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |
| | Expenditure incurred for any purpose which is an offence or which is prohibited by law | | | | | |
| | S.No | Particulars | Amount in Rs. | | | |

| | | | | | | | | | | | | |
|-----|--|-----------------|-------------------|-------------------|---------------|----------------|----------------|--------------------|--------------------|----------|------------------------|-------------------------|
| 21b | Amounts inadmissible under section 40(a):- | | | | | | | | | | | |
| | (i) As payment to non-resident referred to in sub-clause(i) | | | | | | | | | | | |
| | (A) Details of payment on which tax is not deducted | | | | | | | | | | | |
| | S.No | Date of Payment | Amount of Payment | Nature of Payment | Name of Payee | PAN of Payee | Address Line 1 | Address Line 2 | City/Town/District | Pin code | | |
| | (B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) | | | | | | | | | | | |
| | S.No | Date of Payment | Amount of Payment | Nature of Payment | Name of Payee | PAN of Payee | Address Line 1 | Address Line 2 | City/Town/District | Pin code | Amount of tax Deducted | |
| | (ii) As payment referred to in sub-clause(ia) | | | | | | | | | | | |
| | (A) Details of payment on which tax is not deducted | | | | | | | | | | | |
| | S.No | Date of Payment | Amount of Payment | Nature of Payment | Name of Payee | PAN of Payee | Address Line 1 | Address Line 2 | City/Town/District | Pin code | | |
| | (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. | | | | | | | | | | | |
| | S.No | Date of Payment | Amount of Payment | Nature of Payment | Name of Payee | PAN of Payee | Address Line 1 | Address Line 2 | City/Town/District | Pin code | Amount of tax Deducted | Amount of tax Deposited |
| | (iii) Fringe benefit tax under sub-clause (ic) | | | | | | | | | | | |
| | (iv) Wealth tax under sub-clause (iia) | | | | | | | | | | | |
| | (v) Royalty, license fee, service fee etc. under sub-clause (iib) | | | | | | | | | | | |
| | (vi) Salary payable outside India/to a non-resident without TDS etc. under sub-clause (iii) | | | | | | | | | | | |
| | S.No | Date of Payment | Amount of Payment | Name of Payee | PAN of Payee | Address Line 1 | Address Line 2 | City/Town/District | Pin code | | | |
| | (vii) Payment to PF/Other fund etc. under sub-clause (iv) | | | | | | | | | | | |



| | | | | | | | |
|--|--|---|-----------------------|---------------------------|---------------------------------------|---------------------|-------------------------|
| (viii) Tax paid by employer for perquisites under sub-clause (v) | | | | | | | 0 |
| 21c | Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof. | | | | | | |
| | S.No | Particulars | Section | Amount Debited to P/L A/c | Amount Admissible | Amount Inadmissible | Remarks |
| | | | | | | | |
| 21d | 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 |
| | S.No | Date of Payment | Nature of Payment | Amount (In Rs.) | Name of Payee | PAN of payee | Aadhaar Number of Payee |
| | | | | | | | |
| | (B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) | | | | | | Yes |
| | S.No | Date of Payment | Nature of Payment | Amount (In Rs.) | Name of Payee | PAN of payee | Aadhaar Number of Payee |
| | | | | | | | |
| 21e | Provision for payment of gratuity not allowable under section 40A(7) | | | | | | |
| 21f | Any sum paid by the assessee as an employer not allowable under section 40A(9) | | | | | | |
| 21g | Particulars of any liability of a contingent nature | | | | | | |
| | S.No | Nature of Liability | | | | Amount in Rs. | |
| | | | | | | | |
| 21h | 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. | | | | | | |
| | S.No | Nature of Liability | | | | Amount in Rs. | |
| | | | | | | | |
| 21i | Amounts inadmissible under the proviso to section 36(1)(iii). | | | | | | |
| 22 | Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006 | | | | | | |
| 23 | Particulars of payments made to persons specified under section 40A(2)(b) | | | | | | |
| | S.No | Name of Related Person | PAN of Related Person | Relation | Nature of Transaction | Payment Made | Aadhaar |
| | | | | | | | |
| 24 | Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC. | | | | | | |
| | S.No | Section | Description | | | Amount | |
| | | | | | | | |
| 25 | Any amount of profit chargeable to tax under section 41 and computation thereof. | | | | | | |
| | S.No | Name of Person | Amount of Income | Section | Description of Transaction | Computation if any | |
| | | | | | | | |
| 26 | (i)* | In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:- | | | | | |
| | 26(i)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: | | | | | |
| | 26(i)A(a) | Paid during the previous year | | | | | |
| | S.No | Section | Nature of Liability | | | Amount | |
| | | | | | | | |
| | 26(i)A(b) | No Paid during the previous year | | | | | |
| | S.No | Section | Nature of Liability | | | Amount | |
| | | | | | | | |
| | 26(i)B | was incurred in the previous year and was | | | | | |
| | 26(i)B(a) | Paid on or before the due date for furnishing the return of income of the previous year under section 139(1) | | | | | |
| | S.No | Section | Nature of Liability | | | Amount | |
| | | | | | | | |
| | 26(i)B(b) | Not paid on or before the aforesaid date | | | | | |
| | S.No | Section | Nature of Liability | | | Amount | |
| | | | | | | | |
| | (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) No | | | | | | |
| 27a | Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts. | | | | | | No |
| | CENVAT | | | Amount | Treatment in Profit and Loss/Accounts | | |



| | | |
|-----------------------------|--|--|
| Opening Balance | | |
| CENAVT Availed | | |
| CENVAT Utilized | | |
| Closing/Outstanding Balance | | |

| | | | | | |
|-----|---|------|-------------|--------|----------------------------------|
| 27b | Particulars of income or expenditure of prior period credited or debited to the profit and loss account:- | | | | |
| | S.No | Type | Particulars | Amount | Prior period to which it Relates |
| | | | | | |

| | | | | | | | | |
|----|--|---|--------------------|---|--------------------|---------------|------------------------------|-----------------------------|
| 28 | Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same | | | | | | | NA |
| | S.No | Name of the person from which shares received | PAN of the Company | Name of the Company whose are shares received | CIN of the Company | No. of Shares | Amount of Consideration Paid | Fair Market Value of Shares |

| | | | | | | | | |
|----|---|---|-------------------|---------------|-------------------------|-----------------------------|--|----|
| 29 | Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. | | | | | | | NA |
| | S.No | Name of the person from whom consideration received for issue of shares | PAN of the person | No. of Shares | Amount of consideration | Fair Market Value of Shares | | |

| | | | | | | | | |
|-----|---|------------------|--------|--|--|--|--|----|
| 29A | (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 |
| | S.No | Nature of Income | Amount | | | | | |

| | | | | | | | | |
|-----|--|------------------|--------|--|--|--|--|----|
| 29B | (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 |
| | S.No | Nature of Income | Amount | | | | | |

| | | | | | | | | | | | | | |
|----|---|---|-------------------|----------------|----------------|--------------------|-------|----------|-----------------|-------------------|-------------------------------|---------------|-------------------|
| 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 |
| | S.No | Name of the person from whom amount borrowed or repaid on hundi | PAN of the Person | Address Line 1 | Address Line 2 | City/Town/District | State | Pin Code | Amount Borrowed | Date of Borrowing | Amount due including interest | Amount Repaid | Date of Repayment |

| | | | | | | | | | | | | |
|-----|--|---|---------------------------------------|---|--|--|--|--|--|--|--|----|
| 30A | (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 |
| | S.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 in DD/MM/YY YY format | | | | | |

| | | | | | | | | | |
|-----|--|--|--|--|---|---|---|---------------------------------|----|
| 30B | (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 |
| | S.No | Amount (in Rs.) of expenditure by way of | Earnings before interest, tax, depreciation and amortization | Amount (in Rs.) of expenditure by way interest or of similar | Details of interest expenditure brought forward as per sub-section (4) of | Details of interest expenditure brought | Details of interest expenditure carried | Details of interest expenditure | |



| Payee | the Payee | Account Number (if available with the assessee) of the Payer | Number (if available with the assessee) of the Payer | transaction | (in Rs.) |
|-------|-----------|--|--|-------------|----------|
| | | | | | |

| 31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST | | | | | | |
|--|-------------------|----------------------|--|--|----------------------------|--|
| SNo | Name of the Payee | Address of the Payee | Permanent Account Number (if available with the assessee) of the Payer | Aadhaar Number (if available with the assessee) of the Payer | Amount of receipt (in Rs.) | |
| | | | | | | |

| 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 | | | | | | | | | |
|--|-------------------|----------------------|------------------|----------------|---------------------|--|--|---|--|
| 31c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year. - | | | | | | | | | |
| S.No | Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar Number | Amount of Repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System | If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft | |
| | | | | | | | | | |

| 31d 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 | | | | | | |
|--|-------------------|----------------------|------------------|-----------------------------|---|--|
| S.No | Name of the Payer | Address of the Payer | PAN of the Payer | Aadhaar Number of the Payer | Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year | |
| | | | | | | |

| 31e 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 | | | | | | |
|--|-------------------|----------------------|------------------|-----------------------------|--|--|
| S.No | Name of the Payer | Address of the Payer | PAN of the Payer | Aadhaar Number of the Payer | Amount 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 | |
| | | | | | | |

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)

| 32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available. | | | | | | | | |
|--|-----------------|--------------------------|--------------------|--|--|--------------------|---------------------------------------|---------|
| S.No | Assessment Year | Nature of loss/allowance | Amount as Returned | All Losses/ Allowances not allowed u/s 115BAA/115BAC /115BAD | Withdrawal of additional depreciation due to opting sec 115BAC/115 BAD | Amount as assessed | Order Under section and Date of order | Remarks |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |

| | | |
|-----|--|----|
| 32b | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | NA |
| 32c | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same. | No |

| | | |
|---|---|---------|
| If Yes, Please furnish the details of the same | | |
| 32d | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same | No |
| If Yes, Please furnish the details of the same | | |
| 32e | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. | NA |
| If Yes, Please furnish the details of speculation loss if any incurred during the previous year | | |
| 33 | Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) | No |
| | S.No | Section |
| | | Amount |

| | | | | | | | | | | | |
|-----|--|-----|---------|-------------------|--|---|--|--|--|--|--|
| 34a | Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: | | | | | | | | | | No |
| | S.No | TAN | Section | Nature of Payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) |

| | | | | | | | | | | | |
|-----|--|-----|--------------|-------------------------|----------------------------------|---|--|--|--|--|----|
| 34b | Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details | | | | | | | | | | No |
| | S.No | 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 transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported. | | | | | |

| | | | | | | | | | | | |
|-----|---|-----|---|--|--|--------|--|--|------------------|--|----|
| 34c | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish | | | | | | | | | | NA |
| | S.No | TAN | Amount of interest under section 201(1A) / 206C(7) is payable | | | Amount | | | Dates of Payment | | |

| | | | | | | | | | | |
|-----|--|-----------|------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|--|--|
| 35a | In the case of a trading concern, give quantitative details of principal items of goods traded | | | | | | | | | |
| | S.No | Item Name | Unit | Opening Stock | Purchases during the previous year | Sales during the previous year | Closing Stock | Shortage/excess, if any | | |

| | | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|--|--|
| 35b | In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|---------------------|------|-----------|------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|--------------------------|----------------------|-------------------------|
| 35bA Raw Materials: | | | | | | | | | | | |
| | S.No | Item Name | Unit | Opening Stock | Purchases during the previous year | Consumption during the previous year | Sales during the previous year | Closing Stock | *Yield of Finished Goods | *Percentage of Yield | Shortage/excess, if any |

| | | | | | | | | | | |
|-------------------------|------|-----------|------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|--|
| 35bB Finished Products: | | | | | | | | | | |
| | S.No | Item Name | Unit | Opening Stock | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing Stock | Shortage/excess, if any | |

| | | | | | | | | | | |
|-------------------|--|--|--|--|--|--|--|--|--|--|
| 35bC By Products: | | | | | | | | | | |
|-------------------|--|--|--|--|--|--|--|--|--|--|



| S.No | Item Name | Unit | Opening Stock | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing Stock | Shortage/excess, if any |
|------|-----------|------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|
|------|-----------|------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|

| | | | | | | | | |
|-----|---|-----------------|--|--|--|--|-----------------|----|
| 36A | (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 | | | | | | | No |
| | S.No | Amount Received | | | | | Date of Receipt | |

| | | | | | | | | |
|----|---|--|--|--|--|--|--|----|
| 37 | Whether any cost audit was carried out | | | | | | | NA |
| | if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor | | | | | | | |

| | | | | | | | | |
|----|--|--|--|--|--|--|--|----|
| 38 | Whether any audit was conducted under the Central Excise Act, 1944 | | | | | | | NA |
| | if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor | | | | | | | |

| | | | | | | | | |
|----|--|--|--|--|--|--|--|----|
| 39 | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services. | | | | | | | NA |
| | if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor | | | | | | | |

| | | | | | | | | |
|----|--|---|---------------|----------|-------------------------|---------|----------|------|
| 40 | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: | | | | | | | |
| | No | Particulars | Previous Year | | Preceding Previous Year | | | |
| a | | Total turnover of the assessee | 35867401 | | 14471016 | | | |
| b | | Gross Profit/Turnover | 0 | 35867401 | 0 | 0 | 14471016 | 0 |
| c | | Net Profit/Turnover | 1060281 | 35867401 | 2.96 | 1004625 | 14471016 | 6.94 |
| d | | Stock In Trade/Turnover | 0 | 35867401 | 0 | 0 | 14471016 | 0 |
| e | | Material Consumed/Finished Goods Produced | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|----|--|--|-----------------------|---------------------------------------|---------------------------------------|--------|--------|
| 41 | (The details required to be furnished for principal items of goods traded or manufactured or services rendered) | | | | | | |
| | Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings | | | | | | |
| | S.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 | Remark |

| | | | | | | | |
|----|---|--|--------------|-------------------------|---------------------------------|---|---|
| 42 | (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B | | | | | | No |
| | S.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/transactions which are required to be reported. | If not please furnish list of the details/transactions which are not reported |

| | | | | | | |
|----|--|---|-----------------------|--|------------------------------|----|
| 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 |
| | S.No | 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 | |



| 44 Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022) | | | | | | |
|---|--|---|---|---------------------------------------|--------------------------------------|---|
| 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) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |

Date : 15/02/2022
Place : MEERUT

For MNY & ASSOCIATES
(Chartered Accountants)
Reg No. :0017988C
CA MOHD. NAVED
(Partner)
Membership No : 422604
Firm PAN :ABCFM6711F



M/S NS INFRA
Village & Post Jani Kalan
Balance Sheet as on 31st March 2021

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|------------------------------|---------------------|---------------------|-----------------------|--------------|---------------------|
| PROP. CAPITAL ACCOUNT | | | | | |
| Opening Capital | 2,112,781.09 | | FIXED ASSETS | | |
| Add : Addition | 80.18 | | Plant & Machinery | 184,237.00 | |
| Add : Interest on IT Refi | 3,990.00 | | Less : Depreciation | 27,636.00 | 156,601.00 |
| Add: Net Profit | 1,060,280.65 | | | | |
| | <u>3,177,131.92</u> | | Car | 605,689.00 | |
| Less: Drawings | 200,853.61 | 2,976,278.31 | Less : Depreciation | 90,853.00 | 514,836.00 |
| | | | Computer & Laptop | 12,960.00 | |
| | | | Less : Depreciation | 5,184.00 | 7,776.00 |
| SECURED LOAN | | | | | |
| Car Loan | 78,254.64 | 78,254.64 | Two Wheeler | 62,060.00 | |
| | | | Less : Depreciation | 9,309.00 | 52,751.00 |
| CURRENT LIABILITIES | | | | | |
| Sundry Creditors | 2,605,919.98 | | Furniture | 36,450.00 | |
| Duties & Taxes | 1,052,204.72 | | Less : Depreciation | 3,645.00 | 32,805.00 |
| Audit Fee Payable | 15,000.00 | | CURRENT ASSETS | | |
| Expenses Payable | 85,255.00 | 3,758,379.70 | Sundry Debtors | 2,985,038.83 | |
| | | | TCS | 49,349.70 | |
| | | | TDS | 232,700.51 | |
| | | | Cash in Hand | 590,553.00 | |
| | | | Bank Balance | 2,190,501.61 | 6,048,143.65 |
| | | | | | |
| | | <u>6,812,912.65</u> | | | <u>6,812,912.65</u> |

AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED

For NS Infra

Proprietor

Place : Meerut

Date: 15.2.2022

UDIN : 22422604AICRUP3602

For MNY & ASSOCIATES

(Chartered Accountants)



(Partner)

CA Mohd Naved

M.No.: 422604

M/S NS INFRA
Village & Post Jani Kalan
Income & Expenditure Account
for the year ended 31st March 2021

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|-------------------------------|----------------------|--------------------|----------------------|
| To Purchases | 6,057,341.00 | By Sales | 35,867,401.00 |
| To Labour & Wages | 27,185,744.00 | By Other Incomes | 2,500.89 |
| To Audit Fees | 15,000.00 | | |
| To Bank Charges | 11,718.09 | | |
| To Depreciation | 136,627.00 | | |
| To Accounting Charges | 36,000.00 | | |
| To Interest On Car Loan | 18,029.00 | | |
| To Employment Insurance | 6,040.00 | | |
| To Provident Fund | 53,923.00 | | |
| To Staff Welfare | 48,645.00 | | |
| To Legal Exp. | 18,000.00 | | |
| To Printing & Stationery | 13,186.00 | | |
| To Salary to Staff | 720,000.00 | | |
| To Mobile & Internet Expenses | 10,117.00 | | |
| To Tour & Travelling | 172,891.15 | | |
| To Freight | 306,360.00 | | |
| To Net Profit | 1,060,280.65 | | |
| | 35,869,901.89 | | 35,869,901.89 |

AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED

For NS Infra

Proprietor

Place : Meerut

Date: 15.02.2022

UDIN : 22422604AICRUP3602

For MNY & ASSOCIATES

(Chartered Accountants)



(Partner)

CA Mohd Naved

M.No.: 422604

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), 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
2021-22

| | | | |
|-----------|--|---------------------------------|-----------------|
| PAN | AUQPN9522N | | |
| Name | NAVAZ SIDDIQUI | | |
| Address | 163 , JANI KALAN , MEERUT , 31-Uttar Pradesh , 91-India , 250501 | | |
| Status | Individual | | |
| Filed u/s | 139(1) Return filed on or before due date | Form Number | ITR-3 |
| | | e-Filing Acknowledgement Number | 238866050210222 |

| Current Year business loss, if any | 1 | | 0 |
|---|----|--|--------------|
| Taxable Income and Tax details | | | |
| Total Income | | | 9,14,270 |
| Book Profit under MAT, where applicable | 2 | | 0 |
| Adjusted Total Income under AMT, where applicable | 3 | | 9,14,270 |
| Net tax payable | 4 | | 99,168 |
| Interest and Fee Payable | 5 | | 0 |
| Total tax, interest and Fee payable | 6 | | 99,168 |
| Taxes Paid | 7 | | 2,82,048 |
| (+)Tax Payable /(-)Refundable (6-7) | 8 | | (-) 1,82,880 |
| Distribution Tax details | | | |
| Dividend Tax Payable | 9 | | 0 |
| Interest Payable | 10 | | 0 |
| Total Dividend tax and interest payable | 11 | | 0 |
| Taxes Paid | 12 | | 0 |
| (+)Tax Payable /(-)Refundable (11-12) | 13 | | 0 |
| Accreted Income & Tax Detail | | | |
| Accreted Income as per section 115TD | 14 | | 0 |
| Additional Tax payable u/s 115TD | 15 | | 0 |
| Interest payable u/s 115TE | 16 | | 0 |
| Additional Tax and interest payable | 17 | | 0 |
| Tax and interest paid | 18 | | 0 |
| (+)Tax Payable /(-)Refundable (17-18) | 19 | | 0 |

This return has been digitally signed by NAVAZ SIDDIQUI in the capacity of Self having PAN AUQPN9522N from IP address 10.1.219.49 on 21-02-2022 17:15:31
DSC Sl. No. & Issuer 6123323 & 2741225600667619296CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

System Generated
Barcode/QR Code



AUQPN9522N03238866050210222ACFE98D945F711B498127CA8E1E1C2A63575B5AF

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : Mr. NAVAZ SIDDIQUI
 Father's Name : Mr. SHAHID ALI
 Address(O) : M/S NS INFRA, 163, JANI KALAN, MEERUT, UTTAR PRADESH-250501
 Address(R) : 163, JANI KALAN, MEERUT, UTTAR PRADESH-250501

Permanent Account No : AUQPN9522N Date of Birth : 05/08/1993
 Sex : Male
 Status : Individual Resident Status : Resident
 Previous year : 2020-2021 Assessment Year : 2021-2022
 Ward/Circle : WARD 1(4) MEERUT/1 Return : ORIGINAL
 Nature of Business or Profession : OTHER CONSTRUCTION ACTIVITY N.E.C. - 06010

Computation of Total Income

| Income Heads | Income Before Set off | Income After Set off |
|------------------------------------|-----------------------|----------------------|
| Income from Salary | 0 | 0 |
| Income from House Property | 0 | 0 |
| Income From Business or Profession | 1060281 | 1060281 |
| Income from Capital Gains | 0 | 0 |
| Income from Other Sources | 3990 | 3990 |
| Gross Total Income | | 1064271 |
| Less : Deduction under Chapter VIA | | 150000 |
| Total Income | | 914271 |
| Rounding off u/s 288A | | 914270 |
| Income Taxable at Normal Rate | | 914270 |
| Income Taxable at Special Rate | | 0 |

TAX CALCULATION

| | | |
|--|--------|---------------|
| Basic Exemption Limit Rs. | | |
| Tax at Normal Rates | 250000 | |
| Total Tax | 95354 | |
| Add : Health and Education Cess | | 95354 |
| Total | | 3814 |
| Less : TDS/TCS | | 99168 |
| Assessed Tax | | 282048 |
| Amount Refundable | | -182880 |
| Amount Refundable Rounded Off u/s 288 B | | 182880 |
| | | 182880 |

COMPREHENSIVE DETAIL

Income from Business & Profession Details

| | | | |
|--|--------|-------------------|----------------|
| M/S NS INFRA | | | 1060281 |
| Net Profit As Per P&L A/c | | | |
| Add: Items Inadmissible/for Separate Consideration | | 1060281 136627 | |
| Depreciation Separately Considered | | | |
| Sub Total | 136627 | | |
| Less: Items Admissible/for Separate Consideration | | 1196908 136627 | |
| Depreciation Allowed as Per IT Act | | | |
| Total of Business & Profession | 136627 | | 1060281 |

Income From Other Sources

| | | | |
|-------------------------------|--|------|-------------|
| Other Interest | | | 3990 |
| Income Tax Refund | | | 3990 |
| Total Income | | 3990 | |
| Total of Other Sources | | | 3990 |

Deductions Under Chapter VIA

| | | | |
|-----------------------------------|--------|--------------|-------------------|
| Description | | | 150000 |
| u/s 80C In Respect of Investments | | Gross Amount | Deductible Amount |
| Life Insurance Premium | 200000 | 200000 | 150000 |

Tax Deducted/Collected at Source Details

| Deductor/Employer's Name | TAN | Section | Head of Income | Amount Paid | TDS Amount |
|------------------------------------|------------|---------|------------------------------------|-----------------|---------------|
| PUNJAB NATIONAL BANK | DELP09943D | 194N | BP-Income From Business Profession | 360000 | 7200 |
| Total | | | | 360000 | 7200 |
| TOWER VISION INDIA PVT LTD | DELT06525B | 194C | BP-Income From Business Profession | 3221704 | 24490 |
| ATC TELECOM INFRASTRUCTURE PVT LTD | MUMA55089G | 194C | BP-Income From Business Profession | 10940727 | 113258 |
| INDUS TOWER LTD | RTKB07145F | 194C | BP-Income From Business Profession | 8238181 | 63797 |
| INDUS TOWER LTD | RTKI02878B | 194C | BP-Income From Business Profession | 3124796 | 23953 |
| Total | | | | 25525408 | 225498 |
| TOWER VISION INDIA PVT LTD | DELT06525B | 206C | | 3111363 | 23337 |
| ATC TELECOM INFRASTRUCTURE PVT LTD | MUMA55089G | 206C | | 3468357 | 26013 |
| Total | | | | 6579720 | 49350 |

Return Filing Due Date : 31/10/2021

Return Filing Section : 139(1)