



## FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of  
**R S Infra**  
846/533, 1St, Block-V, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar  
PAN **ABDFR5914L**
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 846/533, Block-V, 1St, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar and N Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
  - i) Balances outstanding of various parties as at the end of the year are subject to confirmation.
  - ii) Voucher for petty expenses have not been maintained. The expenses have been taken correct as per books of accounts.
- (b) Subject to above -
  - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
  - (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
  - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
    - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:


SN	Qualification Type	Observations/Qualifications
1	Others	We conducted our audit in accordance with the Standards on Auditing SAs issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
2	Others	It 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. Our responsibility also includes to verify the statement of particulars required to be furnished under section 44AB of the Income Tax 1961 annexed herewith in Form No.3CD read with Rule 6G subrule1 clause b of Income-tax Rules 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act 1961 issued by the Institute of Chartered Accountants of India.



3	Others	Assessee is responsible for the preparation of financial Statement that give true and fair view of the financial position and financial performance in accordance with the applicable accounting standards issued by ICAI. This responsibility includes the design ,implementation and maintenance of internal control relevant to give true and fair view and are free from material misstatement whether due to fraud or error
4	Others	The assessee is also responsible for the preparation of particulars required to be furnished under section 44AB of Income Tax Act,1961 . The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc that are to be included in the Statement
5	Records necessary to verify personal nature of expenses not maintained by the assessee.	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
6	Others	We have verified the compliance with the provision of chapter XVII B regarding deduction of tax at source and regarding the payment thereof to the credit of the central government in accordance with the auditing standards which includes test check and the concept of materiality. Such audit procedure did not reveal any significant non- compliance with the provision of chapter XVII B.
7	Others	For the purpose of disclosure under clause 23 we have relied on the list of persons furnished by the management as covered under Section 40A subsection 2 clause b. Accordingly verification of such payments was restricted to the list of persons specified by the Management.
8	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

For Jain Mittal Chaudhary & Associates  
Chartered Accountants  
(Firm Regn No.: 015140N)



  
(Sanjeev Jain)  
Partner

Membership No: 500771

Place :Hisar  
Date : 28/09/2023  
UDIN : 23500771BGVZIU7001

# FORM NO. 3CD

[See rule 6G(2)]

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

### Part A

01	Name of the assessee	R S Infra			
02	Address	846/533,1St,Block-V,Opp. Jain Mandir,Inside Nagori Gate,Inside Nagori Gate,Hisar			
03	Permanent Account Number (PAN)	ABDFR5914L			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	HARYANA		06ABDFR5914L1ZY	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(e)-When provisions of section 44AD(4) are applicable			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

### Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)			
			Jyoti Gupta		25.00			
			NIKITA GUPTA		25.00			
			PUNITA GUPTA		25.00			
09	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Yes					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
			Sushila Devi	02-Nov-2022	Deletion	25	0	Deceased
			RAJ KUMAR	03-Nov-2022	Addition	0	25	New Partner
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	Sub Sector	Code			
			REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)	07002			
10	b)	If there is any change in the nature of business or profession, the particulars of such change.	No					
			Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Ledger, Journal					

Jyoti Gupta  
Punita Gupta  
Raj Kumar

Nikita Gupta



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.) **846/533, 1st, Block-V, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, HARYANA, 125001, INDIA** **Cash Book, Ledger, Journal (Computerized)**

c) List of books of account and nature of relevant documents examined. **Cash Book, Ledger, Journal**

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.) **No**

Section	Amount	Remarks if any:

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

b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. **No**

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

Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:

d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) **No**

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

Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
ICDS III - Construction Contracts	NA
ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
ICDS VII - Governments Grants	As per accounting policies & notes to financial statements
ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

14 a) Method of valuation of closing stock employed in the previous year. **Raw Material and Finished Goods :- Cost or NRV whichever is lower**

b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **No**

Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:

15 Give the following particulars of the capital asset converted into stock-in-trade:- **NA**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:



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

a) the items falling within the scope of section 28; **Nil**

Description	Amount	Remarks if any:

*Jyoti* *Punita Gupta* *Praveen* *Neha Gupta*

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

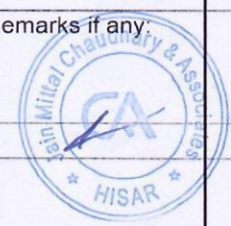
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:												No
	Details of property	Consideration received or accrued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

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

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

20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]		Nil
		Description	Amount	Remarks if any:

b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil
	<i>Jyoti</i> <i>Rumita</i> <i>Gurpreet</i> <i>Praveen</i>		<i>Nikhil Gupta</i>



Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
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21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
2	expenditure of personal nature;	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
			No Direct Personal Expenses have been debited to Profit & Loss A/c. However we are not able to ascertain quantum of expenditure for personal use, as no separate record has been kept by the assessee in this respect.	
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil		
	Particulars	Amount in Rs.		
	GST Late fees			100
	Interest on GST			72
7	Expenditure by way of any other penalty or fine not covered above	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil		
	Particulars	Amount in Rs.	Remarks if any:	

b) Amounts inadmissible under section 40(a):-

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

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

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

A) Details of payment on which tax is not deducted: Nil

*Jyoti*  
*Ramesh*  
*Accountant*

*Mihir*  
*Partner*



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.														Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)														Nil		
A Details of payment on which levy is not deducted:														Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.														Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)														Nil		
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;														Nil		
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d) Disallowance/deemed income under section 40A(3):														Nil		
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		



*Jyoti*  
*Sumita Gupta*  
*Chartered Accountant*

*Mihita Gupta*

		The assessee has not made any payments exceeding Rs. 10000/- in cash. However, it is not possible for us to verify whether the payments in excess of Rs. 10000/- have been made otherwise than by crossed cheque, bank draft or electronic clearing system as the necessary evidences are not in possession of the assessee.					
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes					
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);	Nil					
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil					
g)	particulars of any liability of a contingent nature;	Nil					
	Nature of Liability	Amount	Remarks if any:				
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil					
	Particulars	Amount	Remarks if any:				
i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil					
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil					
23	Particulars of payments made to persons specified under section 40A(2)(b).	Nil					
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil					
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil					
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
	a)	paid during the previous year;				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
	b)	not paid during the previous year;				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
		GST Payable	197900	Paid on 20/04/2023		Sec 43B(a) -tax, duty, cess, fee etc	
	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);				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
	b)	not paid on or before the aforesaid date.				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.						No



*Jyoti Runkhla*  
*Chartered Accountant*

*Mr. Hitesh Gupta*



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

Jyoti

Prasanna

Prasanna  
CA

White Gupta



30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA				
		Amount (in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:		
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)					No				
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:				
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year					Nil				
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-					Nil				
		<p><i>Jyoti Punitha</i>  <i>Crypta Payments</i></p>					<p><i>Nikhita Gupta</i></p>				



Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account			Nil			
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year			Nil			
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt		Date of receipt
b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil			
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil			
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		Date of payment
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:			Nil			

*Jyoti Bunkar Gupta*  
*Gupta*

*Mikita Gupta*



Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
Name of the payer		Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil			
Name of the payer		Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available			Nil			

*Jyoti Purvika*  
*Cruxta* *Rayans*



*Nikhita* *Chopra*

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/S and date			
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					NA					
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.					No					
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No					
e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					NA					
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil					
Section		Amount			Remarks if any:					
34 a) 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					
Tax deduction and collection Account Number (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)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					NA					
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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	Remarks if any:				
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					NA					

*Jyoti Purohit*  
*Compta*  
*Payee*



*Neha Gupta*

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:
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35 a)	In the case of a trading concern, give quantitative details of principal items of goods traded :						
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any

NA

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

A Raw Materials :										
	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 products	*percentage of yield;	*shortage / excess, if any.

NA

B Finished products :										
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any		

NA

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

NA

36 A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2		NA
	Amount Received(in Rs)	Date of receipt	Remarks if any:

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

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		9200000		1800000		
	Gross profit/turnover	0	9200000	0	0	1800000	0
	Net profit/turnover	3661799	9200000	39.80	-629083	1800000	-34.95
	Stock-in-trade/turnover	0	9200000	0	0	1800000	0
	Material consumed/finished goods produced	0	0	0	0	0	0

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

Jyoti Punita Comptroller

U.4 Nikhita Gupta



Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					Yes	
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		
		5003029	4808679	20159	4828838		174191
	14687600	0	0	0	0	14687600	

For Jain Mittal Chaudhary & Associates  
Chartered Accountants  
(Firm Regn No.: 015140N)



*(Signature)*  
(Sanjeev Jain)  
Partner

Membership No: 500771

Place :Hisar  
Date : 28/09/2023  
UDIN : 23500771BGVZIU7001

*(Signature)*  
Jyoti

*(Signature)*  
Runita Gupta

R S Infra

846/533, Block-V, 1st, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar

**Balance Sheet as on 31st March 2023**

Liabilities	Sch	Amount	Assets	Sch	Amount
Capital Account	1	3,54,89,201.85	Fixed Assets	4	8,98,52,276.51
Current Liabilities	2	1,16,97,916.66	Cash and Bank Balance	5	9,41,563.00
Secured Loans	3	4,45,31,992.00	Other Current Assets	6	9,25,271.00
<b>Total</b>		<b>9,17,19,110.51</b>	<b>Total</b>		<b>9,17,19,110.51</b>

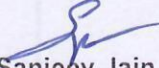
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Jain Mittal Chaudhary & Associates

Chartered Accountants

(Registration No. 015140N)

  
Sanjeev Jain  
Partner

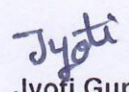
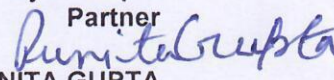
Membership No.: 500771

Place: Hisar

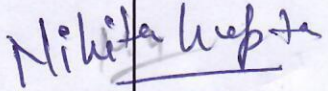
Date: 28/09/2023

UDIN : 23500771BGVZIU7001



  
Jyoti Gupta  
Partner  
  
PUNITA GUPTA  
Partner

For R S Infra



NIKITA GUPTA  
Partner

  
RAJ KUMAR  
Partner



R S Infra  
846/533, Block-V, 1st, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar

**Profit and Loss Account for the year Ending 31st March 2023**

Particulars	Amount	Particulars	Amount
To Bank Charges	8,637.00	By Gross Receipts	92,00,000.00
To General Expenses	4,494.00	By Interest Received	6,300.00
To Insurance	7,028.00	By Round off	1.14
To Municipal Tax	1,74,191.00		
To Interest	48,08,679.00		
To Depreciation	5,41,473.46		
To Balance C/F	36,61,798.68		
	<b>92,06,301.14</b>		<b>92,06,301.14</b>
		By Balance B/F	36,61,798.68
To Net Profit	36,61,798.68		
<b>Total</b>	<b>36,61,798.68</b>	<b>Total</b>	<b>36,61,798.68</b>


The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Jain Mittal Chaudhary & Associates

Chartered Accountants

(Registration No. 015140N)

  
Sanjeev Jain

Partner

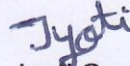
Membership No.: 500771

Place: Hisar

Date: 28/09/2023

UDIN : 23500771BGVZIU7001



  
Jyoti

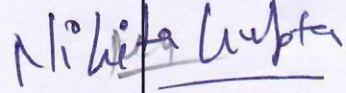
Jyoti Gupta

Partner

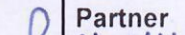
  
PUNITA GUPTA

Partner

For R S Infra

  
NIKITA GUPTA

Partner

  
RAJ KUMAR

Partner

(F.Y. 2022-23)

R S Infra

846/533, Block-V, 1st, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar

## Capital A/c as on 31st March 2023

Schedule: 1  
Dr

Particulars	Jyoti Gupta	NIKITA GUPTA	PUNITA GUPTA	SUSHILA DEVI	RAJ KUMAR
To Drawings	-	6,900.00	81,020.00	-	-
To Balance transferred to Raj Kumar	-	-	-	75,57,025.65	-
To Balance C/F	1,06,91,943.36	44,73,131.04	88,51,652.13	-	1,14,72,475.32
<b>Total</b>	<b>1,06,91,943.36</b>	<b>44,80,031.04</b>	<b>89,32,672.13</b>	<b>75,57,025.65</b>	<b>1,14,72,475.32</b>

Cr

Particulars	Jyoti Gupta	NIKITA GUPTA	PUNITA GUPTA	SUSHILA DEVI	RAJ KUMAR
By Balance B/F	73,76,493.69	14,64,581.37	71,67,222.46	49,07,025.65	-
By Balance Transferred from Sushila Devi	-	-	-	-	75,57,025.65
By Addition	24,00,000.00	21,00,000.00	8,50,000.00	26,50,000.00	30,00,000.00
By Profit for the Current Year	9,15,449.67	9,15,449.67	9,15,449.67	-	9,15,449.67
<b>Total</b>	<b>1,06,91,943.36</b>	<b>44,80,031.04</b>	<b>89,32,672.13</b>	<b>75,57,025.65</b>	<b>1,14,72,475.32</b>

## Schedule for Current Liabilities

Schedule : 2

Particulars	Amount
GST Payable	1,97,916.66
Security for Rent	1,15,00,000.00
<b>Total</b>	<b>1,16,97,916.66</b>

## Schedule for Secured Loans

Schedule : 3

Particulars	Amount
SBI Loan Account 40657987024	4,45,31,992.00
<b>Total</b>	<b>4,45,31,992.00</b>



Jyoti

Punita Gupta

Partner

Nikita Gupta

(F.Y. 2022-23)

R S Infra  
846/533, Block-V, 1st, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar

Fixed Assets as on 31st March 2023

Schedule: 4

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Building	10.00%	54,14,734.55	-	-	-	54,14,734.55	5,41,473.46	48,73,261.09
Land	0.00%	7,02,91,415.42	-	-	-	7,02,91,415.42	-	7,02,91,415.42
Plot	0.00%	-	1,36,80,000.00	10,07,600.00	-	1,46,87,600.00	-	1,46,87,600.00
<b>Total</b>		<b>7,57,06,149.97</b>	<b>1,36,80,000.00</b>	<b>10,07,600.00</b>	-	<b>9,03,93,749.97</b>	<b>5,41,473.46</b>	<b>8,98,52,276.51</b>

Jyoti Runita Gupta  
fayuz  
M. K. Gupta



R S Infra

846/533, Block-V, 1st, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori Gate, Hisar

**Schedule for Cash and Bank Balance****Schedule : 5**

Particulars	Amount
Cash at Bank .	9,39,213.00
Cash in Hand	2,350.00
<b>Total</b>	<b>9,41,563.00</b>

**Schedule for Other Current Assets****Schedule : 6**

Particulars	Amount
TDS Receivable	9,20,000.00
Prepaid Insurance	5,271.00
<b>Total</b>	<b>9,25,271.00</b>

Jyoti  
Ravita  
Gupta

Rajwani  
Xilika Gupta



**R S Infra  
Annexure "A"**

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Building	10%	54,14,734	0	0	54,14,734	0	0	0	0	0	5,41,473	48,73,261	0
<b>Total</b>		<b>54,14,734</b>	<b>0</b>	<b>0</b>	<b>54,14,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,41,473</b>	<b>48,73,261</b>	



*Jyoti*  
*Rumita Sharma*  
*Crpta*

*Nikita Gupta*

R S Infra  
846/533, 1St, Block-V, Opp. Jain Mandir, Inside Nagori Gate, Inside Nagori  
Gate, Hisar, HARYANA, 125001

Email : rsinfra21@gmail.com

## ACCOUNTING POLICIES & NOTES ON ACCOUNTS

### Significant accounting policies

#### Basis of Preparation of Financial Statements: -

The financial statements have been prepared under the Historical Cost Convention in accordance with generally accepted accounting principles. The assessee generally follows mercantile system of accounting and recognizes the significant items of income and expenditures on accrual basis. The financial statement comprise of Balance Sheet, Statement of Profit and Loss account, notes forming part of Balance Sheet and Profit and Loss account. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

#### Fixed Assets and depreciation

Tangible fixed assets are stated at written down value. Written down value is cost less accumulated depreciation. Cost of fixed assets includes purchase price, import duties, other taxes except those recoverable subsequently and direct expenditure which are incurred to make asset ready to use. Depreciation on fixed assets has been provided on WDV basis at the rates and in the manner as specified in Income Tax Act, 1961

#### Inventories: -

Inventories are valued at lower of cost or NRV on FIFO Basis. The cost comprises the cost of purchases net of refundable duty, inclusive of freight and other direct expenses incurred in bringing such inventories to their present location and condition. Net realisable value is estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

#### Revenue recognition

Revenue is recognized only when the significant risks and rewards incidental to ownership of goods have been passed to the buyer, which consider with their delivery and there is reasonable certainty of its ultimate collection. sales are shown net of discounts or return. Interest income is recognized on accrual basis.

Jyoti Runita  
Crupta Pay/any

Mihika Gupta



## Cash & Cash equivalents

Cash and cash equivalents comprises of cash in hand, cash at bank and Fixed deposits with Banks having a maturity period of less than 3 months.

## Provisions, Contingent liabilities and Contingent assets

A provision is recognized when the assessee has a present obligation as a result of past events; it is reasonably certain that an outflow of economic resources will be required to settle the obligation and a reliable estimate cannot be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best efforts. Contingent liability is disclosed for (i) Possible obligation arising from past events which will be confirmed only by future events not wholly within the control of the assessee or (ii) Present obligation arising from past events where it is not reasonably certain that an outflow of economic resources will be required to settle the obligation. Contingent asset is recognised when there is a reasonable certainty that economic benefit will arise.

Jyoti Purnita  
Gupta

Rajinder

Nikhil Gupta

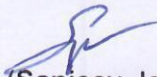


**Notes to Accounts: -**

1. Some of the personal accounts are subject to confirmation/ reconciliation of the respective parties.
2. No provision for gratuity is considered necessary, as no employee has completed qualifying period of service.
3. There were no amounts due to Micro, Small & Medium Enterprises on account of principal and/ or interest as at the close of the year exceeding Rs. One Lac for more than thirty days. This disclosure is based on the information available with the management.
4. No Provision for income-tax has been made in the books of accounts as the same will be calculated at the time of filling the Firms' Income-tax return and the tax paid has been debited to the capital account of the partners.
5. Stock has been taken as valued and certified by the proprietor.

As per Our Separate Audit Report of Even date attached.

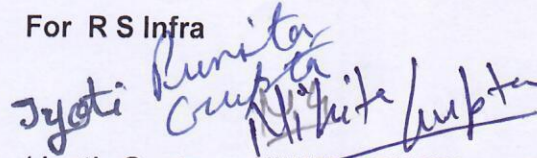
**For Jain Mittal Chaudhary & Associates**  
Chartered Accountants

  
(Sanjeev Jain)

Partner  
Membership No. 500771  
Registration No. 015140N  
Place:- Hisar  
Date: - 28/09/2023  
UDIN: 23500771BGVZIU7001



**For R S Infra**

  
(Jyoti Gupta , NIKITA GUPTA , PUNITA  
GUPTA , RAJ KUMAR)  
Partner , Partner , Partner , Partner