



Dok 2021/EC/2022

**ODISHA PRAGATI DAL**

**ଓଡ଼ିଶା ପ୍ରଗତି ଦଳ**

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24.2.2022

**PRESIDENT O.P.D**

**Office: At- Brundamal, Khatian No-99/180, Plot No-420/1360,  
Ps-Badamal, Dist -Jharsuguda ,Odisha -768202  
Email :-janmajayrohidas@gmail.com  
Mob:- 8763480030**

Ref.No. 03... O.P.D 2022/AC

Date. 29/01/22

**From:**

Janma Rohidas  
National President Odisha Pragati Dal.

**To**

The Additional Chief Electoral Officer-  
cum-Additional Secretary to Govt. of Odisha.

**Sub:** Submission of Election Expenditure statements of Odisha Pragati Dal vide letter dated 21<sup>st</sup> December 2021 bearing EC-CON-COE-0020 of 7457.

Sir,

In pursuance to the reply in the aforementioned letter I do hereby furnish the statement of expenditure in 2019 as follows :-

Advertisement for Election	: NIL
Social Media Campaigning	: NIL
Halogram	: NIL
Star campaigning	: NIL
Meeting	: NIL
Poster & Banner	: Candidate own fund


Hoarding expenditure borne by the respective candidates own fund.

Party flag will be distributed constand candidate in General Election 2019.

Total 109 members and each members contributed Rs.50/- to the party. So the fund of the party was  $Rs.50 \times 109 = Rs.,5450/-$ . No other contribution was paid to the party fund from any other source.

Candidate donate  $5 \times 1000/- = 5,000/-$

I hereby declare that the aforesaid submissions of the statement of expenditure is true to the best of my knowledge.

  
**By the President  
Odisha Pragati Dal**

O.P.D.



# ODISHA PRAGATI DAL

ଓଡ଼ିଶା ପ୍ରଗତି ଦଳ



**Mr. Janma Rohi Das**

**National President**

At-Brundamal, Khatian No-99/180,  
Plot No- 420/1360, Ps- Badmal,  
Tahasil- Jharsuguda (Odisha) 768202,  
Mob: +91 8280460702

**Office:**

At- Susanti Vihar,  
Plot No- 420/1360,  
Po - Badagada,  
Dist- Bhubaneswar (Odisha) 751018

Ref. No. : O.P.D. *AC-02/2019.*

Date : *26/08/2019*

Respectfully, I, Sri Janma Rohidas S/o- Late Achyuta Rohidas, R/o – At- Brundamal, Khatian No. 99/180, Plot No. 420/1360, Po/Ps – Badmal, Dist. - Jharsuguda, Odisha. I am in receipt of your letter No. V (EEM) – 69/2019-13499/Elec. Dated BBSR, the 9<sup>th</sup> August, 2019. And in response to the said, I submit as under:-

1. That I am the president of ODISHA PRAGATI DAL and the last general election were only 5(five) M.L.A and 1(one) M.P contesting in the said election in Odisha.
  - (I) Debasish Mishra (Nimapara A.C)
  - (II) Rajani Bhoi (Brajrajnagar A.C)
  - (III) Sukadev Behera (Kakatpur A.C)
  - (IV) Sanatan Mallick (Niali A.C)
  - (V) Umesh Chandra Dash (BBSR Middle A.C)

M.P Candidate

- (I) Srihari Pattnaik (Berhampur P.C) *in odisha - [Signature]*

2. That our party has not paid any money to contest the election as such there is no financial statement of our party in the last general election.

This is for your election and necessary action in this regard.

Yours faithfully



National President  
Odisha Pragati Dal

**JANMA ROHIDAS**  
**National President**  
**Odisha Pragati Dal**



Election Urgent

By E-Mail/Speed Post/Spl. Messenger

## OFFICE OF THE CHIEF ELECTORAL OFFICER, ODISHA

Behind Lok Seva Bhawan, Unit-V, Bhubaneswar, Pin-751001

E-mail-ceoorissa@gmail.com

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EC-CON-COE-0020-2020- 7457 /Dated, Bhubaneswar 21<sup>Th</sup> December, 2021

From

Satrughna Kar,

Additional Chief Electoral Officer-cum-

Additional Secretary to Government

To

The President / Secretary Odisha Pragati Dal,The Treasurer, Odisha Pragati Dal,

Khatian No. 99/180, Plot No. 420/360, Guruntamal,

Post-Badamal, PS-Katarbaga, Tahsil-Jharsuguda, Odisha-768202

**Sub: Filing of the Contribution Reports, the Audited Annual Accounts and the Election Expenditure Statements by the unrecognized political parties with the Chief Electoral Officer, Odisha -regarding.**

**Ref : This Office Memo No. 5296 / Dated-07-09-2021 ( copy Enclosed)**

Madam / Sir,

In inviting reference to the subject cited above, I am directed to enclose herewith the recent Ltr. of Election Commission of India vide Letter No. 56/AA/2019-20/PPEMS dated 02.12.2021 incorporating instructions vide (i) Letter No. 76/PPEMS/Transparency/2013 dated 29.08.2014 and (ii) 76/PPEMS/Transparency/2014 dated 14.10.2014 and to say that your party is supposed to submit the below stated reports to the O/o Chief Electoral Officer, Odisha as per extant provision :-

Sl. No.	Type of Report	Due dates of submission
1.	Contribution reports	30th September of each year or such date, as extended by Central Board of Direct Taxes (CBDT), for filing Income Tax Return  (Pending for FY 2017-18, 2018-19, 2019-20)
2.	Annual Audited account with Auditor's Report	31st October every year  (Pending for FY 2017-18, 2018-19, 2019-20)

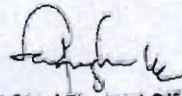
3.	Election expenditure statements	within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election (Pertaining to Assembly election / Lok Sabha election, 2019)
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It is ascertained that, your party has not submitted the aforesaid reports till date adhering to the guidelines issued by Election Commission of India.

Hence, you are requested to submit the above within a week after receipt of the letter, to this office i.e. O/o Chief Electoral Officer, Odisha.

This may be treated as URGENT & IMPORTANT.

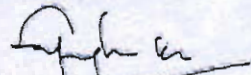
Yours faithfully,



Additional Chief Electoral Officer-cum-  
Additional Secretary to Government

Memo No. 7452 /Elec, /Dated, Bhubaneswar 21<sup>st</sup> December, 2021

Copy along with enclosures forwarded to Sri Aurobinda Tripathy, A.S.E. / Sri T. Jogeswar Rao, A.S.E., Technical Cell, O/o Chief Electoral Officer, Odisha for information with a request to upload the same in the official website of Chief Electoral Officer, Odisha.



Additional Chief Electoral Officer-cum-  
Additional Secretary to Government

Memo No. 7453 /Elec, /Dated, Bhubaneswar 21<sup>st</sup> December, 2021

Copy forwarded to Sri Kumar Rajeev, Secretary, Election Commission of India for kind information of the Commission.



Additional Chief Electoral Officer-cum-  
Additional Secretary to Government



OFFICE OF THE CHIEF ELECTORAL OFFICER, ODISHA

Behind Lok Seva Bhawan Unit-V, Bhubaneswar-751001

Email Id: ceo@odisha@gmail.com

No. EC-CON-MISC-0008-2021-

5295

(Elec. dated 7<sup>th</sup> September 2021)

From

Sri Satrugna Kar,  
Additional Chief Electoral Officer-cum-  
Additional Secretary to Government

To

The Treasurer,  
Samata Kranti Dal  
Plot No. 3547/3875,  
Lingaraj Temple Road,  
Garage Chhak, Bhubaneswar-2, Odisha.  
e-mail ID : [samatakrantidal@yahoo.com](mailto:samatakrantidal@yahoo.com)

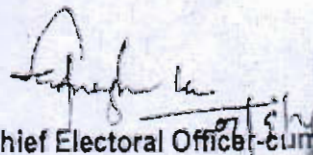
Sub: Forwarding of Annual financial reports like Annual Audit, Contribution and Election Expenditure reports filed by un-recognized Political Parties- Regarding.

Sir,

In inviting reference to the subject cited above, I am directed to enclose herewith the Letter No.56/Un-recognized/Misc/2021/PPEMS/187 dated 26.08.2021 of Election Commission of India alongwith its enclosures and to say that the Commission has instructed to draw attention of all unrecognized parties in Odisha to its instruction vide Letter No. 76/PPEMS/Transparency/2014/672/606 dated 14.10.2014 regarding guidelines on transparency and accountability in party funds and election expenditure- submission of reports by unrecognized political parties (copy enclosed), asking them to furnish their reports to the Chief Electoral Officer, Odisha and not to the Commission.

It is therefore, requested to submit the Annual financial reports directly to the O/o Chief Electoral Officer, Odisha and not to the Election Commission of India.

Yours faithfully,



Additional Chief Electoral Officer-cum-  
Additional Secretary to Government

PTO

Memo No 5296 / Elec. dated, 7<sup>th</sup> September, 2021

Copy alongwith copy of instructions of ECI Letter No 76/PPEMS/Transparency/2014 dated 14.10.2014 forwarded to the Secretaries of all registered unrecognized political parties, State Units (Odisha) for information and necessary action.

They are requested to submit the Annual financial reports like Annual Audit Contribution and Election Expenditure reports directly to the O/o Chief Electoral Officer, Odisha and not to the Election Commission of India.



Additional Chief Electoral Officer-cum-  
Additional Secretary to Government





## 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. I have examined the Balance Sheet as on 31-MAR-2021, and the Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-MAR-2021, attached herewith, of  
**ODISHA PRAGATI DAL**  
BADMAI, JHARSUGUDA, JHARSUGUDA, JHARSUGUDA  
PAN AABAO1422A
2. I 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 BADMAI, JHARSUGUDA, JHARSUGUDA, JHARSUGUDA
3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any  
  
(b) Subject to above -  
  
(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.  
  
(B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.  
  
(C) In my opinion and to the best of my information and according to the explanations given to me, 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-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 my opinion and to the best of my information and according to explanations given to me, 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	(A) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
2	Others	(B) 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.
3	Others	(C) Our responsibility is to express an opinion on these financial statements based on my/Our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the ICAI.
4	Others	(D) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

		considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5	Others	(E) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for Our audit opinion.
6	Others	(F) We are also responsible for verifying 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. 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.

**For MANOJ CHOUDHURY & ASSOCIATES**  
Chartered Accountant  
(Firm Regn No.: 327294E)

**(MANOJ KUMAR CHOUDHURY)**  
PARTNER  
Membership No: 068034

Place :RAYAGADA  
Date : 12/02/2022  
UDIN : 22068034ACXVBK2605



## 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	ODISHA PRAGATI DAL			
02	Address	BADMAI, JHARSUGUDA, JHARSUGUDA, JHARSUGUDA			
03	Permanent Account Number (PAN)	AABAO1422A			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	No			
	Name of Act	State	Other	Registration No.	Description (optional)
05	Status	Trust			
06	Previous year	from 1-APR-2020 to 31-MAR-2021			
07	Assessment year	2021-22			
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 (%)		
		NA				
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)				
		Sector	Sub Sector	Code		
	SOCIAL AND COMMUNITY WORK		Political organisations		19007	
	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.	No			
	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.)	No			
	c)	List of books of account and nature of relevant documents examined.	No			



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:
	14	f) Disclosure as per ICDS				
ICDS		Disclosure				
ICDS I - Accounting Policies		As per accounting policies & notes to financial statements				
ICDS II - Valuation of Inventories		NA				
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		NA				
ICDS IX - Borrowing Costs		NA				
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.					
	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:	
	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 :-												
a)	Description of asset/block of assets.						NA					
b)	Rate of depreciation.						NA					
c)	Actual cost or written down value, as the case may be.						NA					
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)						NA					
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession						NA					
cc)	Adjusted written down value						NA					
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 :-						NA					
	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.						NA					
	ii) change in rate of exchange of currency, and						NA					
	iii) Subsidy or grant or reimbursement, by whatever name called.						NA					
e)	Depreciation allowable.						NA					
f)	Written down value at the end of the year.						NA					
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					
	Name of Fund		Amount	Actual Date	Due Date	The actual amount paid						
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:								





iii as payment referred to in sub-clause (ib)																
A) Details of payment on which levy is not deducted:										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)										Nil						
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										Nil						
Particulars		Section		Amount debited to P/L A/C		Description			Amount admissible		Amount inadmissible		Remarks			
d) Disallowance/deemed income under section 40A(3):																
A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes						
Date of payment	Nature of payment			Amount	Name of the payee			PAN of the payee	Aadhaar no	Remarks if any:						
B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);										Yes						
Date of payment	Nature of payment			Amount	Name of the payee			PAN of the payee	Aadhaar no	Remarks if any:						
e) provision for payment of gratuity not allowable under section 40A(7);										Nil						
f) any sum paid by the assessee as an employer not allowable under section 40A(9);										Nil						
g) particulars of any liability of a contingent nature;										Nil						
Nature of Liability				Amount		Remarks if any:										

	h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil							
		Particulars	Amount	Remarks if any:						
	i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil							
22		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				
	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			
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)(viiia), if yes, please furnish the details of the same.					NA			
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.					NA			



29	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	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?				NA												
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest Income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
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)				NA												

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				
		Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN 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				



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			
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						
	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			
		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).								
		Section			Amount				
		80GGB							
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			
						1228			



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				
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:						
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	consumption 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		0			0	
	Gross profit/turnover	0	0	0	0	0	0
	Net profit/turnover	1228	0	0	0	0	0
	Stock-in-trade/turnover	0	0	0	0	0	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	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	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)						NA
	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		



For MANOJ CHOUDHURY & ASSOCIATES  
Chartered Accountant  
(Firm Regn No.: 327294E)

Place :RAYAGADA  
Date : 12/02/2022  
UDIN : 22068034ACXVBK2605

(MANOJ KUMAR CHOUDHURY)  
PARTNER  
Membership No: 068034