


<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AACCH1981Q			
Name	HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED			
Address	M SQUARE BUILDING , SEVOKE ROAD, SILIGURI , DIST. DARJEELING , 32-West Bengal, 91-INDIA, 734001			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	398421781101023	
<b>Taxable Income and Tax Details</b>	Current Year business loss, if any	1	0	
	Total Income	2	66,93,990	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	16,84,744	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	16,84,744	
	Taxes Paid	8	19,89,564	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,04,820	
<b>Accreted Income and Tax Detail</b>	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>PAWAN KUMAR AGARWAL</u> in the capacity of <u>Managing Director</u> having PAN <u>ACVPA7534N</u> from IP address <u>103.82.156.204</u> on <u>10-Oct-2023 17:18:07</u> at <u>SILIGURI</u> (Place) DSC SI.No & Issuer <u>3994286</u> & <u>368300117457CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN</u>				
System Generated Barcode/QR Code	 <b>AACCH1981Q0639842178110102359830b8ae09a4d7feabd60251f1960c1c7493d73</b>			
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>				

# **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED**

Sevoke Road, Siliguri

## **NOTICE**

### **TO THE SHARE HOLDERS :**

NOTICE is hereby given that the Annual General Meeting of **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED** will be held at the registered office of the Company on the 30th Day of September, 2023 at 11 a.m. to transact the following business:

### **AS ORDINARY BUSINESS :**

- i. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2022 and the Statement of Profit & Loss for the year ended on that date and the report of the Board of Directors and Auditors thereon.
- ii. To appoint auditors and fix their remuneration.
- iii. To appoint Company Secretary and fix their remuneration.

### **REGISTERED OFFICE :**

By order and on behalf of the Board  
M-Square Building, Sevoke Road  
Siliguri-734001

DATED: 05<sup>nd</sup> September, 2023

Himalayan Road Construction Pvt. Ltd

  
Director

**DIRECTOR**

Pawan Kumar Agarwal  
DIN: 0692169

# **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED**

## **DIRECTORS' REPORT**

To,  
The Members  
Himalayan Road Construction Private Limited

Your directors have pleasure in presenting the Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2022.

### **1. Results of our Operations**

During the year under review, performance of your company as under:

<b>PARTICULARS</b>	<b>YEAR ENDED 31.03.2023</b>	<b>YEAR ENDED 31.03.2022</b>
Sales for the year	12,19,97,588.11	25,93,93,262.84
Other Income	27,07,178.25	8,93,604.90
Total Income	12,47,04,766.36	26,02,86,867.74
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation and Exceptional items	1,08,75,390.21	1,68,56,727.03
Less: Financial expenses	4,70,696.77	17,69,391.46
Operating profit before Preliminary expenses, Depreciation & Taxation	1,04,04,693.44	1,50,87,335.57
Less: Depreciation & Preliminary expenses written off	37,63,719.17	43,90,172.78
Profit before Taxation	1,18,06,3792.09	1,09,54,249.47
Less : Exceptional items	-	2,57,086.68
Less : Provision for Taxation		
Current Tax	17,47,271.00	28,25,896.00
Deferred Tax	-14,600.60	61,291.82
Profit after Taxation	49,08,303.87	80,67,061.65
Add: Balance brought forward	9,06,06,182.74	8,24,98,393.59
Add: Adjustments	-	-
Balance to be carried forward next year	9,31,79,736.88	8,24,98,393.59

### **2. Operations:**

The Company's total revenue decreased to Rs.12,19,97,588.11 as compared to Rs.25,93,93,262.84 in the previous year. The Company's profit after tax is Rs. 66,40,974.27 for the year ended March 31, 2023 as compared to profit of Rs. 1,09,54,249.47 in the previous year.

### **3. State of Company's Affairs and Future Outlook:**

The company foresees a very bright and prosperous future for the company in the competitive and emerging market. Having great opportunities for expansion, your Board of Directors are working with great zeal and enthusiasm to put into gear their available resources in order to achieve maximum commercial operations with optimum cost.

### **4. Dividend**

Due to future expansion plans of the company, the director's does not propose any dividend for the year.

### **5. Amounts Transferred to Reserves**

The Board of the company has decided not to transfer any amount to its reserves.

**6. Changes in Share Capital**

During the Financial Year 2022-23, there has been no change in the Share Capital of the company.

**7. Extract of Annual Return**

The extract of Annual Return, in format MGT -9, for the Financial Year 2022-23 has been enclosed with this report.

**8. Number of Board Meetings**

During the Financial Year 2022-23, five meetings of the Board of Directors of the company were held i.e. on

Date	No. of Directors Present
08.04.2022	3
24.06.2022	4
30.09.2022	3
06.12.2022	3
19.03.2023	4

And as required, the gap between two Board meetings did not exceed 120 days. The Board meetings are held at the registered office of the Company. The Agenda for the Board meetings containing relevant information/supporting data, as required, are distributed well in advance to all the Board members from time to time in a structured manner to enable the Board to take informed decisions.

**9. Particulars of Loan, Guarantees and Investments under Section 186**

There were Loan, Guarantees and Investments under section 186 during the financial year 2022-23.

**10. Material Changes Affecting the Financial Position of the Company**

There were no material changes / events, occurring after balance sheet date.

**11. Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo**

1. The company has no activities relating to Conservation of Energy and Technology Absorption.
2. There were no Foreign Exchange earnings or expenditure during the year.

**12. Risk Management Policy**

In the view of the Board of Directors, the current operations of the company do not require a separate risk management policy.

**13. Deposits**

The company has not accepted any Deposits as covered under the Companies Act, 2013.

**14. Fraud Reporting**

There have been no frauds reported to the Board of Directors during the year.

**15. Subsidiary Company**

As on March 31, 2023, the Company does not have any subsidiary.

## **16. Statutory Auditors**

Agarwal Mahesh Kumar & Co., Chartered Accountants (Registration No.319154E), had been appointed as Statutory Auditors of your Company, hold office until the conclusion of the Annual General Meeting subject to the ratification of the members at every general meeting. The Company has received a letter from the auditors confirming that they are eligible for re-appointment as auditors of the Company under section 139 of Companies Act, 2013 and meet the criteria for appointment specified in section 141 of the Companies Act, 2013.

There are no qualifications or observations or remarks made by the Auditors in their Report.

## **17. Directors Responsibility Statement**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- i. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- ii. your directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit & loss of the company for that period;
- iii. your directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. your directors had prepared the annual accounts on a going concern basis.
- v. your directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi. your directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## **Acknowledgment**

Your directors wish to place on record their gratitude to the shareholders for the confidence reposed by them and thank all the customers, vendors, bankers, auditors and advisors for their contribution to the Company's growth. The directors also wish to place on record their appreciation of the valuable services rendered by the employees at all levels.

## **REGISTERED OFFICE:**

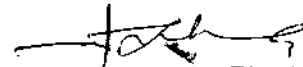
M-Square Building, Sevoke Road  
Siliguri-734001

Dated: 05.09.2023

For & on behalf of the Board of Directors -  
Himalayan Road Construction Pvt. Ltd

  
\_\_\_\_\_  
DIRECTOR

Pawan Kumar Agarwal  
DIN: 0692169  
Himalayan Road Construction Pvt. Ltd

  
\_\_\_\_\_  
DIRECTOR  
Apurba Guha  
DIN: 0733664

# FORM NO. MGT-9

## EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31.03.2023

[ Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the  
Companies (Management and Administration Rules, 2014)]

### I. REGISTRATION AND OTHER DETAILS:

- (i) CIN:- U45400WB2009PTC134426  
(ii) Registration Date:- 31/03/2009  
(iii) Name of the Company:- HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED  
(iv) Category/Sub-Category of the Company:- Private Company  
Indian Non-government Company  
(v) Address of the Registered office and contact details:- M-Square Building, Sevoke Road  
SILIGURI.WB  
(vi) Whether listed company No  
(vii) Name, Address and Contact details of Registrar and Transfer Agent, if any:  
Not Applicable

### II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the  
company shall be stated:-

Sl. No.	Name and Description of main products/ service	NIC Code of the Product/ service	% to total turnover of the company
1	Civil Constructors	42101	100%

### III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

The company did not have any Holding, Subsidiary & Associate companies for the year ending March 31, 2021.

Sl. No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section

**(i) Category-wise Share Holding**

[illegible]

[illegible]



Category of Shareholders	No. of Share Held at the beginning of the year				No. of Share Held at the beginning of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
Total Public Shareholding (B) = (B)(1)+(B)(2)	0	0	0	0.00%	0	0	0	0	
C. Shares held by Custodian for GDRs & ADRs	0	0	0		0	0	0		
Grand Total (A+B+C)	0	5300000	5300000	100%	0	5300000	5300000	100%	

## ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total shares of the company	% of Shares Pledged/ encumbered to total shares	
1	Nirmala Devi Agarwal	1150000	21.70%	0	1150000	21.70%	0	0
2	Pawan Kumar Agarwal	525000	9.91%	0	525000	9.91%	0	0
3	Anil Kumar Agarwal	1075000	20.28%	0	1075000	20.28%	0	0
4	Apurba Guha	525000	9.91%	0	525000	9.91%	0	0
5	Somdeep Guha	1275000	24.06%	0	1275000	24.06%	0	0
6	Nandita Guha	750000	14.15%	0	750000	14.15%	0	0
Total		5300000	100%	0	5300000	100%	0	0

## iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.	Name	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company

**iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):**

[illegible]

**(v) Shareholding of Directors and Key Managerial Personnel:**

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	<b>Nirmala Devi Agarwal</b>				
	At the beginning of the year	1150000	21.70%	1150000	21.70%
	No Change	-	-	-	-
	at the End of the year	1150000	21.70%	1150000	21.70%
2	<b>Pawan Kumar Agarwal</b>				
	At the beginning of the year	525000	9.91%	525000	9.91%
	No Change	-	-	-	-
	at the End of the year	525000	9.91%	525000	9.91%
3	<b>Anil Kumar Agarwal</b>				
	At the beginning of the year	1075000	20.28%	1075000	20.28%
	No Change	-	-	-	-
	at the End of the year	1075000	20.28%	1075000	20.28%
4	<b>Apurba Guha</b>				
	At the beginning of the year	525000	9.91%	525000	9.91%
	No Change	-	-	-	-
	at the End of the year	525000	9.91%	525000	9.91%
5	<b>Somdeep Guha</b>				
	At the beginning of the year	1275000	24.06%	1275000	24.06%
	No Change	-	-	-	-
	at the End of the year	1275000	24.06%	1275000	24.06%
6	<b>Nandita Guha</b>				
	At the beginning of the year	750000	14.15%	750000	14.15%
	No Change	-	-	-	-
	at the End of the year	750000	14.15%	750000	14.15%

**v) INDEBTEDNESS**

**Indebtedness of the Company including interest outstanding/accrued but not due for payment**

	Secured Loans excluding deposit	Unsecured Loans	Deposit	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
(i) Principal Amount	-	5,35,000.00	-	5,35,000.00
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	5,35,000.00	-	5,35,000.00
<b>Change in Indebtedness during the financial year</b>				
. Addition	-	-	-	-
. Reduction	-	5,35,000.00	-	5,35,000.00
<b>Net Change</b>	-	-5,35,000.00	-	-5,35,000.00

	Secured Loans excluding deposit	Unsecured Loans	Deposit	Total Indebtedness
<b>Indebtedness at the end of the financial year</b>				
(i) Principal Amount	-	-	-	-
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONAL

### A. Remuneration to Managing Director, Whole-time Directors and / or Manager.

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
		-	-	-	-
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961				
		Apurba Guha			9,00,000.00
		Nandita Guha			9,00,000.00
		Pawan Kumar Agarwal			9,00,000.00
		Nirmala Devi Agarwal			9,00,000.00
2	Stock Option				
3	Sweat Equity				
4	Commission				
	-as % of profit -others, specify...				
5	Others, please specify				
	Total (A)				36,00,000.00
	Ceiling as per the Act				

*B. Remuneration to other directors:*

Sl. No.	Particulars of Remuneration	Name of Directors				Total Amount
			-	-	-	
3	Independent Directors . Fee for attending board Committee meeting . Commission . Others, please specify					
	Total (1)					
4	Other Non-Executive Directors . Fee for attending board Committee meeting . Commission . Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

**C REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD**

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c ) Profits in lieu of salary under section 17(3) Income-tax Act,1961				
	Stock Option				
	Sweat Equity				
	Commission -as % of profit				

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
	- others, specify.....				
5	Others, please specify				
	Total				

## VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties/ punishment/ compounding of offences under Companies Act for the year ending March 31, 2015.

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty	-	-	-	-	-
	-	-	-	-	-
Punishment	-				
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					



## **INDEPENDENT AUDITOR'S REPORT**

**To the Members of  
HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying (Standalone) financial statements of **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the (Standalone) Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Standalone) financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these (Standalone) financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements .

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its Profit for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

d. in our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f. On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

g. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

UDIN: 23054394BGZHDG7386

PLACE : SEVOKE ROAD, SILIGURI  
DATED : 05.09.2023

FOR AGARWAL MAHESH KUMAR & CO.  
CHARTERED ACCOUNTANTS



[CA.M.K. AGARWAL]

Partner

M. No. 054394



The Institute of Chartered Accountants of  
India

Chartered Accountants of India



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### DOCUMENT DETAILS

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UDIN Generation Date/Time: 27-09-2023 | 21:54:15

This UDIN can't be revoked any more.

Unique Document Identification  
Number (UDIN): 23054394BGZHDG7386

Member Details: AGARWAL MAHESH KUMAR (054394)

Firm Details: 319154E

Document Type: Audit and Assurance Functions

Type of Audit: Statutory Audit - Corporate

Date of signing of Document: 05-09-2023

Figures/Particulars:  
1. Financial Year: 01-04-2022-31-03-2023  
2. PAN of the Assessee/ Auditee: AACCH1981Q  
3. Gross Turnover/Gross Receipt: 12,19,97,588.11  
4. Shareholder Fund/Owners Fund:  
14,61,79,736.88  
5. Net Block of Property, Plant & Equipment:  
2,27,14,257.26

Document Description: STATUTORY AUDIT REPORT FOR FY 2022-23

Status: Active

VERIFIED BY: 10/10/2023

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**“Annexure B”: Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED** (“the Company”) as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide our audit opinion on the Company’s internal financial controls system over financial reporting.



**Meaning of Internal Financial Controls over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

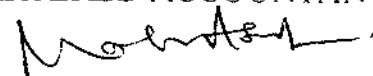
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

**FOR AGARWAL MAHESH KUMAR & CO.  
CHARTERED ACCOUNTANTS**

PLACE : SEVOKE ROAD, SILIGURI  
DATED : 05.09.2023



**[CA.M.K. AGARWAL]**

Partner  
M. No. 054394



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building , Sevoke Road , Siliguri

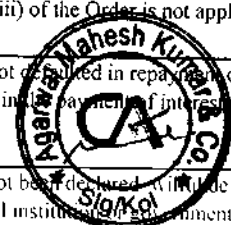
## Annexure to the Auditors Report

The Annexure referred to in our report to the members of Himalayan Road Construction Pvt. Ltd.  
for the year ended 31-03-2023, We report that:

S. NO.	COMMENT REQUIRED ON	AUDITOR'S OPINION ON FOLLOWING REQUIRED	REMARKS BY AUDITORS
(i)	TANGIBLE AND INTANGIBLE ASSETS	(a) (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
		(B) whether the company is maintaining proper records showing full particulars of intangible assets;	The Company has maintained proper records showing full particulars of intangible assets.
		(b) whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account	Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items, which in our opinion, is reasonable having regard to the size of the company and nature of its business.
		(c) whether the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company. If not, provide the details thereof;	The title deeds of immovable properties are held in the name of the company.
		(d) Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	The Company has not revalued its Property, Plant and Equipment or intangible assets during the year ended March 31, 2023.
		(e) Whether any proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder; if so, whether the Company has appropriately disclosed the details in its financial statements;	There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
(ii)	INVENTORY AND WORKING CAPITAL	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. No discrepancies of 10% or more in aggregate for each class of inventory were noticed on such physical verification of inventory.
		(b) whether during any point of time of the year, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company. If not, give details.	The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.
(iii)	INVESTMENTS, ANY GUARANTEE OR SECURITY OR ADVANCES OR LOANS	whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties. If so,	During the year the Company has not provided loans, advances in the nature of loans, stood guarantee and provided security to companies, firms, Limited Liability Partnerships or any other parties.
		(a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	
		(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates.	The company does not have any subsidiary, joint venture or associate and thus the requirement to report under clause 3(iii)(a)(A) of the Order is not applicable.
		(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.	The Company has no investment, any guarantee or security or advances or loans and thus the requirement of the report under clause 3(iii)(a)(B) of the Order is not applicable



		(b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	During the year there were no such investments made, guarantees provided, security given and thus the requirements of the report under clause 3(iii)(b) of the Order is not applicable.
		(c) in respect of loans and advances in the nature of loans whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	During the year there were no such loans and advances given and thus the requirements of the report under clause 3(iii)(c) Order is not applicable.
		(d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	The requirements of the report under clause 3(iii)(d) Order is not applicable.
		(e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties; If so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year. [Not applicable to companies whose principal business is to give loans];	There were no loans or advance in the nature of loan granted which had fallen due during the year. Thus the requirements of the report under clause 3(iii)(e) Order is not applicable.
		(f) whether the Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment; if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013	The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.
(iv)	LOAN TO DIRECTORS	in respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.
(v)	PUBLIC DEPOSITS	in respect of deposits accepted by the Company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
(vi)	COST ACCOUNTING RECORDS	whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained	The Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company
(vii)	DEPOSIT OF STATUTORY LIABILITIES	(a) whether the company is regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;	The Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
		(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not be treated as a dispute).	There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.
(viii)	UNRECORDED INCOME	whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961; if so, whether the previously unrecorded income has been properly recorded in the books of account during the year?	The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
(ix)	DEFAULT IN REPAYMENT OF BORROWINGS	(a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender? If yes, the period and the amount of default to be reported;	The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
		(b) Whether the company is a declared wilful defaulter by any bank or financial institution or other lender?	The Company has not been declared as a wilful defaulter by any bank or financial institution or government or any government authority.



		(c) Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported	The company term loans and they are in use for the purpose for which they were applied.
		(d) whether funds raised on short term basis have been utilised for long term purposes? If yes, the nature and amount to be indicated	On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.
		(e) whether the Company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures? If so, details thereof with nature of such transactions and the amount in each case	The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.
		(f) whether the Company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies? If so, give details thereof and also report if the company has defaulted in repayment of such loans raised.	The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix)(f) of the Order is not applicable to the Company.
(x)	FUNDS RAISED AND UTILISATION	(a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.
		(b) whether the Company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of Section 42 and Section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised. If not, provide details in respect of amount involved and nature of non-compliance	The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
(xi)	FRAUD AND WHISTLE-BLOWER COMPLAINTS	(a) whether any fraud by the company or any fraud on the Company has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated;	No fraud/ material fraud by the Company or no fraud / material fraud on the Company has been noticed or reported during the year.
		(b) whether any report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government?	During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
		(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the Company?	As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
(xii)	COMPLIANCE BY A NIDHI	(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability;	The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) of the Order is not applicable to the Company.
		(b) whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	
		(c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof	
(xiii)	COMPLIANCE ON TRANSACTION S WITH RELATED PARTIES	whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;	Transactions with the related parties are in compliance with Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The details are attached in <i>Annexure-I</i>
(xiv)	INTERNAL AUDIT SYSTEM	(a) whether the company has an internal audit system commensurate with the size and nature of its business?	The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv) of the Order is not applicable to the Company.
		(b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor?	
(xv)	NON-CASH DEALINGS WITH DIRECTORS	whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;	The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.





(xvi)	REGISTRATION S U/S 45-IA OF RBI ACT, 1934	(a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained.	The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi) of the Order is not applicable to the Company.
		(b) whether the Company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934	
		(c) whether the Company is a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India? If so, whether it continues to fulfil the criteria of a CIC and In case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria	
		(d) Whether the Group has more than one CIC as part of the Group, If yes, indicate the number of CICs which are part of the Group.	
(xvii)	CASH LOSSES	whether the Company has incurred cash losses in the Financial Year and in the immediately preceding Financial year? If so, state the amount of cash losses	The Company has not incurred cash losses in the current financial year.
(xviii)	RESIGNATION OF STATUTORY AUDITORS	whether there has been any resignation of the statutory auditors during the year? If so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors?	There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
(xix)	MATERIAL UNCERTAINTY ON MEETING LIABILITIES	on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.	On the basis of the financial ratios disclosed in the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
(xx)	TRANSFER OF FUNDS SPECIFIED UNDER SCHEDULE VII OF COMPANIES ACT, 2013	whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.	Second proviso to sub-section (5) of section 135 of the Companies Act, 2013 is not applicable to the Company and thus the requirement to report under clause 3(xx) is not applicable to the company.
(xxi)	QUALIFICATIONS OR ADVERSE AUDITOR REMARKS IN OTHER GROUP COMPANIES	whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements? If yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks	The company does not have any subsidiary, joint venture or associate and thus the requirement to report under clause 3(xxi) of the Order is not applicable.

## AUDITORS' REPORT

In terms of our separate Report of even date annexed hereto.

PLACE :: SILIGURI  
DATED :: 05/09/2023



FOR AGARWAL MAHESH KUMAR & CO  
CHARTERED ACCOUNTANTS

*(Signature)*

(CA M. K. AGARWAL)  
PARTNER



**FORM NO. 3CA**

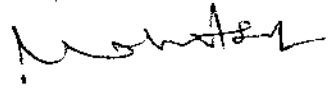
**Audit report under section 44AB(a) of the Income Tax Act, 1961**

1. We report that the statutory audit of **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED**, (PAN: AACCH1981Q) was conducted by us AGARWAL MAHESH KUMAR & CO. in pursuance of the provisions of the Income Tax Act, and we annex hereto a copy of our audit report dated 5<sup>th</sup> September, 2023 along with a copy of each of:-
  - a. The audited statement of profit and loss for the period beginning from 01/04/2022 to ending on 31/03/2023.
  - b. the audited balance sheet as at 31/03/2023; and
  - c. Documents declared by the said Act to be part of, or annexed to, the statement of profit and loss and the balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct.

**FOR AGARWAL MAHESH KUMAR & CO.  
CHARTERED ACCOUNTANTS**

Place: Siliguri  
Dated: 05.09.2023  
**UDIN: 23054394BGZHDH4047**



  
**[CA.M.K. AGARWAL]**  
Partner  
M. No. 054394  
F.R. No. 319154E



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India

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Unique Document Identification Number  
(UDIN): 23054394BGZHDH4047

Member Details: AGARWAL MAHESH KUMAR (054394)

Firm Details: 319154E

Document Type: GST and Tax Audit

Particulars of Section / Form under which  
Report issued: Form 3CA - 3rd proviso to Section 44AB

Date of signing of Document: 05-09-2023

Figures/Particulars:

1. Total Turnover as per Form 3CD:  
121997588.11
2. Net Profit/ Turnover (ratio) as per Form  
3CD: 5.44%
3. WDV of Fixed Assets: 29506438.42
4. Assessment Year: 2023-2024
5. PAN of the Assessee/ Auditee:  
AACCH1981Q

Document Description: Tax Audit Report for F.Y. 2022-23

Status: Active

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# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building, Sevoke Road, Siliguri

## BALANCE SHEET AS ON 31st MARCH, 2023

(In Hundreds)

PARTICULARS		NOTE NO.	CURRENT REPORTING PERIOD	PREVIOUS REPORTING PERIOD
<b>I. EQUITY AND LIABILITIES</b>				
<b>1 Shareholders' funds</b>				
(a) Share capital		1	530000.00	530000.00
(b) Reserves and surplus		2	931797.37	906514.41
<b>2 Non Current liabilities</b>				
(a) Long term borrowings		3	-	21270.82
<b>3 Current liabilities</b>				
(a) Short term borrowings		4	15920.82	429630.34
(b) Trade payables		5	78396.68	8414.00
(c) Other current liabilities		6	44454.48	12416.03
(d) Short term provisions		7	390.00	320.00
<b>TOTAL</b>			<b>1600959.35</b>	<b>1908565.59</b>
<b>II. ASSETS</b>				
<b>1 Non Current Asset</b>				
(a) Property, Plant & Equipment		8	227142.57	167349.86
(b) Investments		9	3066.63	1037.13
(c) Long term loans & Advances		10	84867.94	159753.91
(d) Deffered Tax Assets		11	20218.97	20072.96
<b>2 Current assets</b>				
(a) Inventories		12	477002.90	235609.00
(b) Trade Receivables		13	56637.24	175864.19
(c) Cash and cash equivalents		14	123722.36	340796.51
(d) Short term loans and advances		15	426865.15	744577.84
(e) Other current assets		16	181435.58	63504.19
<b>TOTAL</b>			<b>1600959.35</b>	<b>1908565.59</b>

## AUDITORS' REPORT

In terms of my separate Report of even date annexed hereto

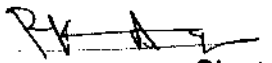
Himalayan Road Construction Pvt. Ltd

**FOR AGARWAL MAHESH KUMAR & CO**  
CHARTERED ACCOUNTANTS

(CA M. K. AGARWAL)  
PARTNER

PLACE : SILIGURI  
DATE : 05/09/2023

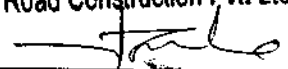


  
DIRECTOR

(Pawan Kumar Agarwal)

(DIN: 0692196)

Himalayan Road Construction Pvt. Ltd

  
DIRECTOR

(Apurba Guha)

(DIN: 00733664)

# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building , Sevoke Road, Siliguri

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2023

(In Hundreds)

PARTICULARS		NOTE NO.	FIGURES AT THE END OF CURRENT REPORTING PERIOD	FIGURES AT THE END OF PREVIOUS REPORTING PERIOD
I.	Revenue from operations	17	1219975.88	2593932.63
II.	Other income	18	27071.78	8936.05
III.	<b>Total Income</b>		1247047.66	2602868.68
IV.	<b>Expenses:</b>			
	Cost of Development & Construction	19	1030213.41	1358238.43
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	20	-241393.90	664391.00
	Employee Benefits Expense	21	105446.35	93518.46
	Finance Cost	22	4706.97	17693.91
	Depreciation and amortization expense	23	37637.19	43901.73
	Other expenses	24	244027.90	318153.52
	<b>Total Expenses</b>		1180637.92	2495897.05
V.	<b>Extraordinary Items</b>	25	-	2570.87
VI.	<b>Profit before tax (III - IV)</b>		66409.74	109542.49
VII.	<b>Tax expense:</b>			
	(1) Current tax		17472.71	28258.96
	(2) Deferred tax		-146.01	612.92
VIII.	<b>Profit (Loss) for the period (IV - V)</b>		49083.04	80670.62
IX.	<b>Earnings per equity share:</b>			
	(1) Basic		0.93	1.52
	(2) Diluted		0.93	1.52

### A U D I T O R S' R E P O R T

In terms of my separate Report  
of even date annexed hereto

**FOR AGARWAL MAHESH KUMAR & CO**  
CHARTERED ACCOUNTANTS

(CA M. K. AGARWAL)  
PARTNER



Himalayan Road Construction Pvt. Ltd

*P. K. Agarwal*  
Director

**DIRECTOR**

(Pawan Kumar Agarwal)  
(DIN: 0692196)

Himalayan Road Construction Pvt. Ltd

*Apurba Guha*  
Director

**DIRECTOR**  
(Apurba Guha)  
(DIN: 00733664)

PLACE : SILIGURI  
DATE : 05/09/2023

# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## Note Related to Balance Sheet

### "NOTE-1"

(In Hundreds)

SHARE CAPITAL	Current Year		Previous Year	
	Number	₹	Number	₹
<u>Authorised</u> Equity Shares of ` 10 each	60000.00	600000.00	60000.00	600000.00
<u>Issued</u> Equity Shares of ` 10 each				
Opening Balance	53000.00	530000.00	53000.00	530000.00
Closing Balance	53000.00	530000.00	53000.00	530000.00
<u>Subscribed &amp; Paid up</u> Equity Shares of ` 10 each				
Opening Balance	53000.00	530000.00	53000.00	530000.00
Closing Balance	53000.00	530000.00	53000.00	530000.00
<b>Total</b>	<b>53000.00</b>	<b>530000.00</b>	<b>53000.00</b>	<b>530000.00</b>

**Note:**

Paid up value of all equity Share is of ` 10/- and all shares are holding equal voting rights

Details of shareholders holding more than 5% equity shares:

Name	Current Year		Previous Year	
	No. of shares held	% of Shares	No. of shares held	% of Shares
Anil Kumar Agarwal	10,75,000.00	20.28%	10,75,000.00	20.28%
Nirmala Devi Agarwal	11,50,000.00	21.70%	11,50,000.00	21.70%
Pawan Kumar Agarwal	5,25,000.00	9.91%	5,25,000.00	9.91%
Nandita Guha	7,50,000.00	14.15%	7,50,000.00	14.15%
Somdeep Guha	12,75,000.00	24.06%	12,75,000.00	24.06%
Apurba Guha	5,25,000.00	9.91%	5,25,000.00	9.91%
<b>Total</b>	<b>53,00,000.00</b>	<b>100.00%</b>	<b>53,00,000.00</b>	<b>100.00%</b>



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## SCHEDULES OF BALANCE SHEET

(In Hundred Crores)

### NOTE-"2"

RESERVES AND SURPLUS	Current Year	Previous Year
	₹	₹
<i>Surplus</i>		
Opening Balance	906061.83	825599.10
Add: Net Profit/(Net Loss) for the current year	49083.04	80670.62
Add: Axis Bank - L& T Roller w/off	-	110.92
Add: Adjustment in GST Ledger	24159.48	
Add: Refund of Income Tax (AY 2022-23) adjusted	811.98	453.37
Less: Share of Tax from HRCPL & M/s Sunil Kumar Agarwal (J.V)	-	772.18
<b>Closing Balance</b>	<b>931797.37</b>	<b>906061.83</b>

### NOTE-"3"

LONG TERM BORROWINGS	Current Year	Previous Year
	₹	₹
<u>Unsecured Loan</u>	-	5350.00
<u>Secured Loans:</u>		
Axis Bank (3505788263)	-	9331.67
Axis Bank (3505788308)	-	6589.15
<b>Total</b>	<b>-</b>	<b>21270.82</b>

Note: The loan from Axis Bank (63) is taken for the Purchase of Hydraulic Sensor Paver @8.5% p.a which will be repaid in 35 installments. The amount of monthly installment being Rs 1,07,394.

Note: The loan from Axis Bank (08) is taken for the Purchase of Tandam Vibratory Compactor @8.5% p.a which will be repaid in 35 installments. The amount of monthly installment being Rs 75,831.

#### Collateral :

1. Hypothecation on Stocks And book debts
2. Charge on immovable prime security

### NOTE-"4"

SHORT TERM BORROWINGS	Current Year	Previous Year
	₹	₹
<u>Secured:</u>		
<i>Cash Credit</i>		
Union Bank of India (A/c No. 3805010100199)	-	409916.55
<u>Current Maturity of Long Term Loan (Secured):</u>		
Axis Bank (3505788263)	9331.67	11554.88
Axis Bank (3505788308)	6589.15	8158.91
	<b>15920.82</b>	<b>429630.34</b>



### NOTE-"5"

TRADE PAYABLES	Current Year	Previous Year
	₹	₹
Total outstanding dues of Creditors other than Micro and Small Enterprise	78396.68	8414.00
<b>Total</b>	<b>78396.68</b>	<b>8414.00</b>



NOTE-"6"

OTHER CURRENT LIABILITIES	Current Year	Previous Year
	₹	₹
Amount Payable Against Statutory Liabilities	5254.48	49.06
Others		
Security Deposits (Cr)	-	12366.97
Advance to Suppliers	39200.00	-
<b>Total</b>	<b>44454.48</b>	<b>12416.03</b>

NOTE-"7"

SHORT TERM PROVISIONS	Current Year	Previous Year
	₹	₹
Provision for Audit Fees	390.00	320.00
<b>Total</b>	<b>390.00</b>	<b>320.00</b>

NOTE-"9"

INVESTMENTS	Current Year	Previous Year
	₹	₹
Joint Venture (HRCPL & Sunil Kr. Agarwala)	3066.63	1037.13
<b>Total</b>	<b>3066.63</b>	<b>1037.13</b>

NOTE-"10"

LONG TERM LOANS & ADVANCES	Current Year	Previous Year
	₹	₹
NHAI (Withheld) B/f	-	8623.92
<b>Security Deposits- Unsecured and Considered Good:</b>		
Security Deposit with W.B.S.E.D Co. Ltd b/f	703.65	261.93
Security Deposits (Dept)	84154.29	150813.06
Security Deposit with CCN	10.00	10.00
Security Deposit with Reliance Jio	-	45.00
<b>Total</b>	<b>84867.94</b>	<b>159753.91</b>

Ageing schedule of Trade Receivable has been annexed.

NOTE-"11"

DEFERRED TAX ASSET	Current Year	Previous Year
	₹	₹
Deferred Tax Asset	20218.97	20072.96
<b>Total</b>	<b>20218.97</b>	<b>20072.96</b>



NOTE-"12"

INVENTORIES	Current Year	Previous Year
	₹	₹
Closing WIP	477002.90	235609.00
	477002.90	235609.00

NOTE-"13"

TRADE RECEIVABLES	Current Year	Previous Year
	₹	₹
Executive Engineer Cooch Behar Highway Division	54852.44	-
KCC Buildcon Private Limited	604.80	-
MKG-DKSJV	1180.00	-
Ex Engineering Alipurduar Highway Div	-	156279.45
Ex Engineering WBSRDA, Dakshin Dinajpur Division	-	12690.09
Larsen and Turbo Limited	-	6894.65
	56637.24	175864.19

NOTE-"14"

CASH & CASH EQUIVALENTS	Current Year	Previous Year
	₹	₹
<b>Balance with Banks</b>		
Bandhan Bank Limited (Closed during the Year)	-	2000.00
Union Bank of India, Siliguri	641.34	327500.23
Union Bank of India, Kolkata	19418.35	209.26
(Current A/c No. 0380501011613385)		
<b>Cash Credit:</b>		
Union Bank of India (A/c No. 3805010100199) (BRS annexed)	101004.38	-
<b>Cash in hand</b>	2658.29	11087.03
<b>Total</b>	123722.36	340796.51

NOTE-"15"

SHORT TERM LOANS AND ADVANCES	Current Year	Previous Year
	₹	₹
Earnest Money & Fixed Deposit	413804.84	709560.24
Interest Receivable	1372.06	1317.29
Appeal Fees (VAT) B/f	1188.25	1188.25
Jitendra Jaiswal (For Land)	10000.00	-
Saikat Biswas B/f	500.00	500.00
Security Deposits	-	32012.06
<b>Total</b>	426865.15	744577.84



**NOTE-"16"**

OTHER CURRENT ASSETS	Current Year	Previous Year
	₹	₹
Advance to Employees	544.00	44.00
Advance to Supplier	137629.97	691.56
IT Refundable (AY: 2010-11) B/f	362.49	362.49
IT Refundable (AY: 2011-12) B/f	3398.25	3398.25
IT Refundable (AY: 2012-13) B/f	4592.88	4592.88
IT Refundable (AY: 2013-14) B/f	4750.69	4750.69
IT Refundable (AY: 2014-15) B/f	468.66	468.66
IT Refundable (AY: 2015-16) B/f	56.70	56.70
IT Refundable (AY: 2016-17) B/f	9725.76	9725.76
IT Refundable (A.Y 2017-18) B/f	4061.88	4061.88
IT Refundable (A.Y 2018-19) B/f	2032.99	2032.99
IT Refundable (A.Y. 2019-20) B/f	716.30	716.30
IT Refundable (A.Y. 2020-21) B/f	1454.68	1454.68
IT Refundable (A.Y. 2021-22) B/f	2679.74	2679.74
IT Refundable (A.Y. 2022-23)	-	17547.44
GST Receivable	6525.47	10467.58
 TDS/TCS	 19907.82	 45806.40
Less: Provision for Income Tax	17472.71	28258.96
IT Refundable (A.Y 2023-24)	2435.11	17547.44
<b>Total</b>	<b>181435.58</b>	<b>63051.61</b>



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## SCHEDULES OF STATEMENT OF PROFIT & LOSS

(In Rupees)

### NOTE-"17"

REVENUE FROM OPERATIONS	Current Year	Previous Year
	₹	₹
Gross Receipts from Contract Works	1035673.22	2593932.63
<b>Total</b>	<b>1035673.22</b>	<b>2593932.63</b>

### NOTE-"18"

OTHER INCOME	Current Year	Previous Year
	₹	₹
Hire Charges of Machine @18%	5360.00	-
Interest on Fixed Deposit	-	938.66
Interest received from union bank	8705.02	-
Interest on Income Tax Refund	850.38	638.28
Cessation of Liability	12000.00	-
Discount	-	3920.13
Interest from Sanmin Trading Holding Private Limited	125.00	1000.00
Share of Profit from Himalayan Road Construction (P) Ltd & M/s Sunil Kumar Agarwal (Joint Venture)	31.38	2438.98
<b>Total</b>	<b>27071.78</b>	<b>8936.05</b>

### NOTE-"19"

COST OF DEVELOPMENT & CONSTRUCTION	Current Year	Previous Year
	₹	₹
Materials	690523.47	827553.09
Sub-Contract Payment	94700.58	159761.25
Labour Payment	58404.20	120878.65
Salary to Driver/Operator	592.00	1999.40
<b>Other Direct Expenses</b>		
Freight Charges	1595.00	777.70
Lubricant Oil	193.54	995.17
Transportation Charges	26443.70	14876.29
Fuel & Energy	61328.27	91140.63
Furnace Oil	85975.06	115171.81
Road Making Expenses	-	-
Royalty	-	78.52
Workers Welfare cess	10457.59	25005.92
<b>Total</b>	<b>1030213.41</b>	<b>1358238.43</b>

### NOTE-"20"

CHANGES IN INVENTORY OF WORK-IN-PROGRESS	Current Year	Previous Year
	₹	₹
Opening Stock of WIP	235609.00	900000.00
Less: Closing Stock of WIP	477002.90	235609.00
<b>Total</b>	<b>-241393.90</b>	<b>664391.00</b>



## NOTE-"21"

EMPLOYEE BENEFITS EXPENSE	Current Year	Previous Year
	₹	₹
<b>Salaries and Wages</b>		
Salary to Staff	19160.00	19870.00
Engineer Salary	4232.00	5025.00
Accounting Charges	960.00	960.00
<b>Directors Remuneration</b>	48000.00	36000.00
<b>Other Staff Welfare Expenses</b>		
Keyman Insurance Premium	15914.63	15914.63
Ex-Gratia to Staff	2242.90	1452.10
E.S.I. Payment	610.40	503.91
Contribution to Provident Fund	2489.92	2583.22
Staff Fooding Expenses	11836.50	11209.60
<b>Total</b>	<b>105446.35</b>	<b>93518.46</b>

## NOTE-"22"

FINANCE COSTS	Current Year	Previous Year
	₹	₹
<b>Interest Expenses</b>		
Bank Gaurantee Charges	844.54	-
Bank Interest	1589.22	7161.43
Bank Interest Term Loan	-	958.02
Bank Interest Term Loan 2	-	3078.87
Interest on Hydraulic Sensor	1332.40	2271.02
Interest on Tendam Vibratory	940.81	1603.57
Interest Expenses	-	143.00
Processing Charges	-	2478.00
<b>Total</b>	<b>4706.97</b>	<b>17693.91</b>

## NOTE-"23"

DEPRECIATION	Current Year	Previous Year
	₹	₹
Depreciation as per Schedule III	37637.19	42003.40
<b>Total</b>	<b>37637.19</b>	<b>42003.40</b>



## NOTE-"24"

OTHER EXPENSES	Current Year	Previous Year
	₹	₹
Office Rent	2220.00	1620.00
Electricity Charges	619.53	596.00
Repairs to Machinery	11717.74	7405.95
Vehicle & Machinery Insurance	3865.38	2896.26
Rates and Taxes		
Professional Tax	25.00	25.00
ROC Filling Fees	20.00	150.00
Road Tax & Fitness	3566.24	5025.81
Interest on GST	70.30	6.50
Miscellaneous Expenses		
Audit fees	380.00	320.00
Advertisement Expenses	-	100.00
Assets Written off (NHAI Withheld)	8623.92	-
Assets Written off (Advance from Customers)	394.59	-
Consultancy Fees	-	373.00
Bank Charges	477.23	2436.94
Delivery Charges	-	20.00
Documentation Charges	-	236.00
Donation	-	1100.00
Legal expenses	553.50	835.00
Fuel Expenses	-	693.42
General Expenses	393.50	292.43
GST Late Fees	12.44	-
GST Expenses	184302.67	282028.75
GIC Premium (Vehicles)	-	108.76
Insurance Premium (Stock)	518.26	-
Internet Charges	148.03	-
IT Paid	1.35	-
Newspaper & Periodicals	44.80	-
Nightguard Salary	2607.75	2477.00
Postage & Telegram	3.40	12.60
Printing & Stationery	163.17	109.20
Pollution Fees for Vehicles	12.00	-
Renewal Fees	20.00	-
Renewal Charges	4922.05	-
Repairs & maintenance	304.11	-
Service Charges	-	120.00
Site expenses	6762.10	1793.50
Tally Software Renewal	72.00	-
Telephone expenses	429.37	347.91
Tender paper Expenses	698.35	1450.40
Testing Fees	-	665.00
Transportation Charges	71.50	29.23
Travelling & conveyance	1798.45	151.08
Valuation Report Fees	-	200.00
Vehicle Running & Maintenance	8209.18	4527.77
<b>Total</b>	<b>244027.90</b>	<b>318153.52</b>



## NOTE-"25"

EXTRAORDINARY ITEMS	Current Year	Previous Year
Profit On Sale Of Asset	-	5377.29
<b>Total</b>	<b>-</b>	<b>5377.29</b>

# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building , Sevoke Road, Siliguri

(In Hundreds)

## DETAILS FORMING PART OF BALANCE SHEET

<b><u>TRADE PAYABLE</u></b>			
<i>Total outstanding dues of Creditors other than Micro and Small Enterprise:</i>			
AVR Traders B/f	1622.91		
Aditry Enterprises	5174.43		
Agarwal Mahesh Kumar & Co.	212.40		
Paras Road Roller Spares	158.54		
Rateria Entrepreneurs Private Limited	130.26		
Sevoke Auto Parts	55.50		
Sahil Enterprise	11530.92		
Sonali Traders	6146.15		
Splendid Merchantiles Private Limited	96.69		
STBM Enterprise	7217.88		
Suman Infotech	4.13		
Tarai Hardware	3170.00		
United Bitchem Resources	12319.20		
M/S Alam Enterprise B/f	2342.47		
Pioneer Auto Services	4987.61		
S.B.Enterprise-(19ABZFS8024N2Z0) B/f	2111.44		
Sri Balajee Builders	744.70		
Sun Enterprise	20371.45		78396.68
<b><u>STATUTORY LIABILITIES</u></b>			
GST Payables:			5204.95
Current Year Opening Balance	10467.58		
Deposit in Cash ledger (In FY 2022-23)	12784.00		
Balance in TDS Ledger (after March 2022 Return)	415.76		
Balance in Cash Ledger (after March 2022 Return)	98.68		
Balance to be written off from R/S	22737.14		
Liability of Last Year	12269.56		
Output (2022-23) in Books	185267.47		
Input In Books	131356.38		
Input In Books not Matched with 3B (i.e., needs to be C/f)	6525.47		
TDS on GST in Books	18674.28		
Cash Deposited in Cash Ledger	50249.22		
Cash Deposited in Cash Ledger for DRC payment (To be w/off from R/S)	1422.34		
Net Tax Liability	-5204.95		
Input to be C/f	6525.47		
ESI payable	49.53		5254.48
<b><u>ADVANCE FROM SUPPLIERS</u></b>			
Kiran Devi Agarwal	15000.00		
Piyush Agarwal	9200.00		
Puroshuttam Agarwal	15000.00		
			39200.00
<b><u>INVESTMENTS</u></b>			
<i>Joint Venture (HRCPL &amp; Sunil Kumar Agarwal)</i>			
Opening balance	1037.13		
Add: Additions	2000.00		
Add: Share of Profit	31.38		
	3068.51		
Less: Withdrawals			
Less: Bank Charges	.53		
Less: IT Paid	1.35		3066.63



<b><u>DEFERRED TAX ASSETS :</u></b>			
Opening balance (Asset)			20072.96
Depreciation as per Companies Act	37637.19		
Depreciation as per IT Act	37075.63		
Deferred tax asset created during the year @ 26%	561.56		146.01
Closing balance of deferred tax assets			20218.97
<b><u>TDS RECEIVABLE</u></b>			
Contractual Income	18898.30		
Interest on Fixed Deposit	870.50		19768.80
<b><u>TCS RECEIVABLE</u></b>			
Purchases	139.02		139.02
<b><u>OTHER CURRENT ASSETS</u></b>			
<u>Advance to Employees</u>			
Sushanta Adhikary	544.00		544.00
<u>Advance to Suppliers</u>			
Rhino Road Equipments Private Limited	124000.00		
Hindusthan Petroleum Corp Ltd	1746.86		
Indian Oil Corporation Ltd	11883.11		
Vinergy International (P) Ltd. B/f	-		137629.97





# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## NOTE - "8"

PROPERTY, PLANT & EQUIPMENT	Useful Life	GROSS BLOCK		ACCUMULATED DEPRECIATION			NET BLOCK		(In Hundreds)
		BALANCE AS AT 01/04/2022	ADDITION/ DISPOSAL	BALANCE AS AT 31/03/2023	BALANCE AS AT 01/04/2022	DEPRECIATION DISPOSAL	BALANCE AS AT 31/03/2023	BALANCE AS AT 31/03/2022	
		₹	₹	₹	₹	₹	₹	₹	
<b>TANGIBLE ASSETS</b>									
<i>Land</i>									
Land		6384.98	77302.81	83687.79	-	-	-	6384.98	83687.79
<i>Plant and Equipment</i>									
Air Conditioner	15	2091.64	294.72	2386.36	1437.88	148.88	1586.76	653.76	799.60
Asphalt Machine Mixture	12	1575.00	-	1575.00	1300.57	60.62	1361.19	274.43	213.81
Batch Mix Plant	12	146061.31	-	146061.31	118867.03	6007.22	124874.25	27194.28	21187.06
Compressor with Motor	12	995.60	-	995.60	913.26	18.19	931.45	82.34	64.15
Concrete Mixture	12	1695.00	-	1695.00	1331.48	80.30	1411.78	363.52	283.22
Core Drilling Machine	12	1659.00	-	1659.00	1284.58	82.71	1367.29	374.42	291.71
Compressor Machine	15	1100.00	-	1100.00	397.58	127.14	524.72	702.42	575.28
Diesel Generator set	12	10003.75	-	10003.75	8407.40	352.63	8760.04	1596.35	1243.71
Drum Mix Plant (DM-50)	15	27550.00	3775.00	31325.00	12417.33	2928.08	15345.41	13132.67	15979.59
Electronic Counter Scale	15	52.00	-	52.00	46.86	93	47.79	5.14	4.21
Electronic Emulsion Sprayer	12	2922.42	-	2922.42	2525.78	87.62	2613.40	396.64	309.02
Electronic Lorry Weigh Bridge	12	5025.00	-	5025.00	4722.23	66.88	4789.11	302.77	235.89
Volvo 210D Loader (2017)	15	50847.46	-	50847.46	29479.00	3867.69	33346.69	21368.46	17500.77
ICB 3DX Backhoe-Loader	12	21183.00	-	21183.00	20123.85	233.97	20357.82	1059.15	825.18
Kamatsu PC 71	15	23093.22	-	23093.22	13388.38	1756.58	15144.96	9704.84	7948.26
Loader Machine	12	2865.53	-	2865.53	2722.26	-	2722.26	143.27	143.27
Mastic Cooker	12	1837.50	-	1837.50	1457.81	83.87	1541.68	379.69	295.82
Mobile Hand Set	15	2407.45	-	2407.45	1685.46	325.40	2010.86	721.99	396.59
Pump & Motor	15	2753.60	-	2753.60	2117.74	115.09	2232.83	635.86	520.77
Road Cleaning Machine	12	3260.17	-	3260.17	3003.84	56.62	3060.46	256.33	199.71
Rod Cutter Machine	12	95.68	-	95.68	87.23	1.87	89.10	8.45	6.58
Soil Compactor L & T - 1107	12	-	7600.00	7600.00	-	1136.09	1136.09	-	6463.91
Tar Boiler Machine-2	12	2111.50	-	2111.50	2005.92	23.32	2029.25	105.58	82.25
Tar Boiler Machine	15	1375.00	-	1375.00	762.81	110.81	873.62	612.19	501.38
Testing Equipment	12	965.93	-	965.93	875.71	19.93	895.64	90.22	70.29
Tandem Vibratory Compactor	15	21365.18	-	21365.18	4136.90	3805.73	7942.63	17228.28	13422.55
Mahindra Earthmaster	12	21362.80	-	21362.80	19552.97	399.79	19952.76	1809.83	1410.04
Unipave Hydraulic Sensor Paver	12	37100.00	-	37100.00	7831.62	6465.38	14297.01	25268.38	22802.99
Unipave Sensor Paver Finisher (Model 05)	12	-	8457.38	8457.38	-	1274.49	1274.49	-	7182.89
Vibrator Machine	12	329.70	-	329.70	258.63	15.70	274.33	71.07	55.37
Volvo Loader	12	32500.00	-	32500.00	23623.69	1960.78	25584.47	8876.31	6915.53
Volvo Tendam Roller	12	27300.00	-	27300.00	24996.01	508.95	25504.96	2303.99	1795.04
Weighing Instrument	15	472.50	-	472.50	333.56	25.15	358.71	138.94	113.79



PROPERTY, PLANT & EQUIPMENT	Useful Life	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK	
		BALANCE AS AT 01/04/2022	ADDITION/ DISPOSAL	BALANCE AS AT 31/03/2023	BALANCE AS AT 01/04/2022	DEPRECIATION	DISPOSAL	BALANCE AS AT 31/03/2022	BALANCE AS AT 31/03/2023
		₹	₹	₹	₹	₹	₹	₹	₹
<i>Furniture and Fixtures</i>									
Furniture & Fixture	10	689.00	-	689.00	597.76	23.62	-	91.24	67.62
Ceiling Fan	15	17.20	-	17.20	10.30	1.25	-	6.90	5.65
<i>Vehicles</i>									
<i>For Goods:</i>									
Truck & Tipper	8	2853.70	-	2853.70	2711.02	-	-	142.68	142.68
Pick up Van	8	1600.00	-	1600.00	1520.00	-	-	80.00	80.00
Tata Truck	8	2000.00	-	2000.00	1900.00	-	-	100.00	100.00
Tata Tripper(WB-73B/5342)	8	12750.00	-	12750.00	12467.46	-	-	282.54	282.54
Tata Tripper(WB-73B/5345)	8	12750.00	-	12750.00	12467.46	-	-	282.54	282.54
<i>For Passenger:</i>									
Toyota Fortuner	8	28807.79	-	28807.79	25759.61	951.95	-	3048.18	2096.23
Toyota Innova-2	8	10439.51	-	10439.51	9917.54	-	-	521.97	521.97
Harrier XZA 2.0L BS6 (2021)	8	19150.00	-	19150.00	6725.14	3880.28	-	12424.86	8544.58
Maruti WagonR	8	4083.72	-	4083.72	3558.96	163.88	-	524.76	360.88
Mahindra Bolero	8	6371.23	-	6371.23	5075.45	404.67	-	1295.78	891.10
Motor Cycle CT-100	10	403.44	-	403.44	295.99	27.82	-	107.45	79.63
<i>Others</i>									
Computer & Printer	3	2777.06	-	2777.06	2596.94	35.30	-	180.12	144.81
Tally Software	6	172.03	-	172.03	157.76	-	-	14.27	14.27
<b>TOTAL</b>		<b>565206.60</b>	<b>97429.91</b>	<b>662636.50</b>	<b>397856.74</b>	<b>37637.19</b>	<b>-</b>	<b>167349.86</b>	<b>227142.57</b>
<b>PREVIOUS YEAR</b>		<b>643363.24</b>	<b>-78156.64</b>	<b>565206.60</b>	<b>423497.45</b>	<b>43901.73</b>	<b>69542.44</b>	<b>219865.79</b>	<b>167349.86</b>



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building , Sevoke Road, Siliguri

(To and forming part of Balance Sheet and Statement Profit & Loss)

NAME OF CONTRACTEE	OPENING BALANCE	GROSS RECEIPTS	Security deposits	TDS F.Y. 2022-23	GST	CESS & OTHER RECOVERY	TDS ON GST	AMOUNT WRITTEN OFF	NET RECEIPT	RECEIVABLES
Dineshchandra R. Agarwal Infracon (P) Limited	-	1,91,196.00	-	-	21,727.80	-	-	123.80	2,12,800.00	-
Sankar Paul	-	10,12,388.00	-	-	50,619.40	-	-	0.40	10,63,007.00	-
Larsen and Tourbo Limited	6,89,465.00	89,31,141.28	-	11,216.00	16,07,605.42	-	-	11.70	1,12,16,984.00	-
Neo Builders	-	1,03,145.00	-	1,217.00	18,566.10	-	-	0.10	1,20,494.00	-
Ex. Engg NB Construction Division	-	7,82,831.35	9,237.00	16,495.00	1,40,909.66	9,237.00	16,496.00	0.01	8,72,276.00	-
Ex. Engg Coochbehar Highway Division	-	9,14,20,729.75	10,23,912.00	18,28,414.00	1,64,55,731.36	10,23,912.00	18,28,414.00	(0.89)	9,66,86,566.00	54,85,244.00
Ex. Engg Darjeeling Highway Division	-	11,25,890.17	12,610.00	22,518.00	1,35,106.82	12,610.00	22,518.00	(0.01)	11,90,741.00	-
<b>TOTAL</b>	<b>6,89,465.00</b>	<b>10,35,67,321.55</b>	<b>10,45,759.00</b>	<b>18,79,860.00</b>	<b>1,84,30,266.56</b>	<b>10,45,759.00</b>	<b>18,67,428.00</b>	<b>135.11</b>	<b>11,13,62,868.00</b>	<b>54,85,244.00</b>

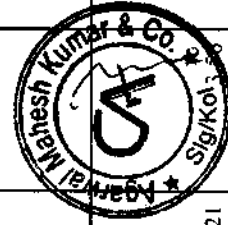


# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## Details of Balance Sheet as at 31st March, 2023

### NOTE : FINANCIAL RATIOS

Sr. No	Particulars	31.03.2023	31.03.2022	Percentage change	Basis of Calculation	Reasons for Variance (Provided, Difference of More than 25% from Preceding Year Exists)
1.00	Current Ratio	9.09	3.46	162.82%	Current Ratio is a ratio of Current Assets of the company to the Current Liabilities. Current assets are those that can be converted into cash within one year, while current liabilities are obligations expected to be paid within one year. For this purpose, we have taken Rs. 12,65,66,323.54 as Current Assets and Rs. 1,39,16,197.66 as Current Liabilities.	Due to increase in inventories and significant decrease in cash and cash equivalent and short term loans and advances and significant increase in trade payables and other current liabilities and decrease in short term borrowings, due to which there is major change in current ratio as compared to previous year.
2.00	Debt Equity Ratio	0.01	0.03	-61.84%	Debt Equity Ratio is a ratio of Long-Term Debt held by the company to the Shareholder's Equity. This ratio indicates the proportion of debt fund in relation to equity. For this purpose, we have taken Rs. 15,92,082.00 as Long Term Debt and Rs. 14,61,79,736.88 as Shareholder's Equity.	Since the long term debts are converted to current liabilities there is a negative change of 61.84% as compared to previous year.
3.00	Debt Service Coverage Ratio	58.53	25.43	130.18%	Debt Service Coverage Ratio is a ratio of Earnings Available for Debt Services to (Interest + Installments). Lenders are interested in this ratio to judge the firm's ability to pay off current interest and installments. For this purpose, we have taken Rs.9,31,79,736.88 as Earnings Available for Debt Services and Rs. 15,92,082.00 as Current Maturities of Long Term Loans.	Since the long term debts are converted to current liabilities there is a change of 130.18% as compared to previous year.
4.00	Return on Equity	0.03	0.06	-40.23%	Return on Equity measures the profitability of Equity Funds invested in the firm. It is the percentage of Net Profit after Taxes over the Net worth of the company. It is one of the most important indicators of a firm's profitability and potential growth. For this purpose, we have taken Rs. 49,08,303.87 as Net Profit after Taxes and Rs. 14,61,79,736.88 as Net Worth.	The net profit after taxes are low as compared to previous year due to which there is a negative change of 40.23% in return on equity.
5.00	Inventory Turnover Ratio	2.21		-37.85%	This ratio, also known as Stock Turnover Ratio, establishes the relationship between the cost of goods sold during the year and average inventory held during the year. It measures the efficiency with which a firm utilizes or manages its inventory. For this purpose, we have taken Rs. 7,88,81,950.82 as Cost of Goods Sold and Rs. 3,56,30,595.00 as Average Inventory.	The turnover in the current year has reduced drastically almost a half as compared to previous year due to which there is a negative change of 37.85% in Inventory turnover ratio as compared to previous year.



6.00	Trade Receivables Turnover Ratio	10.49	12.57	-16.48%	Trade Receivables Turnover Ratio is the ratio between <b>Credit Sales and Average Trade Receivables</b> during the year. This ratio throws light on the collection and credit policies of the firm. For this purpose, we have taken <b>Rs. 12,19,97,588.11</b> as Credit Sales and <b>Rs. 1,16,25,071.50</b> as Average Trade Receivables held during the year.	N/A
7.00	Trade Payable Turnover Ratio	15.91	20.96	-24.10%	Trade Payables Turnover Ratio is the ratio between <b>Credit Purchases and Average Trade Payables</b> during the year. This ratio measures how fast a company makes payment to its creditors. For this purpose, we have taken <b>Rs. 8,27,55,308.64</b> as Credit Purchases and <b>Rs. 40,82,470.45</b> as Average Trade Payables held during the year.	N/A
8.00	Net Capital Turnover Ratio	0.83	1.81	-53.80%	Net Capital Turnover Ratio is the ratio between <b>Total Sales of the Company and Net Worth of the Company</b> . For this purpose, we have taken <b>Rs. 12,19,97,588.11</b> as Total Sales and <b>Rs. 14,61,79,736.88</b> as the Net Worth of the Company	The turnover in the current year has reduced drastically almost a half as compared to previous year due to which there is a negative change of 53.80% in Net Capital Turnover Ratio as compared to previous year.
9.00	Net Profit Ratio	4.02%	3.11%	29.37%	Net Profit Ratio measures the relationship between <b>Net Profit and Sales</b> of the business. For this purpose, we have taken <b>Rs. 49,08,303.87</b> as Net Profit and <b>Rs. 12,19,97,588.11</b> as Sales.	The turnover in the current year has reduced drastically almost a half as compared to previous year due to which there is a change of 29.37% in Net Profit Ratio as compared to previous year.
10.00	Return on Investment	3.36%	5.62%	-40.23%	Return on Investment is one of the most important ratios. It is the percentage of <b>Return on Funds Invested</b> in the business by its owners. In short, this ratio tells whether or not all the efforts put into the business is worthwhile. For this purpose, we have taken <b>Rs. 49,08,303.87</b> as Returns and <b>Rs. 14,61,79,736.88</b> as Investments.	The turnover in the current year has reduced drastically almost a half as compared to previous year due to which there is a negative change of 40.23% in Return on investment as compared to previous year.
11.00	Return on Capital Employed	4.87%	8.73%	-44.28%	Return on Capital Employed is another variation of Return on Investment. It is calculated as <b>Earnings before Interest and Taxes upon Capital Employed</b> . For this purpose, we have taken <b>Rs. 71,11,671.04</b> as Earnings Before Interest and Taxes and <b>Rs. 14,61,79,736.88</b> as Capital employed (which is the difference between Total Assets and Current Liabilities of the Company).	EBIT of current financial year is less as compare to previous financial year. This result in negative 44.28 % change of Return on Capital Employed of the company.



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## CASH FLOW STATEMENT

PARTICULARS	Current Year		Preceding Previous Year	
	Amount	Amount	Amount	Amount
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>				
Net Profit before Tax and after Extraordinary items		66,40,974.27		1,09,54,249.47
<u>Adjustment for :</u>				
Depreciation	37,63,719.17		43,90,172.78	
Adjustment in General reserves	81,198.19		(20,788.50)	
Profit on sale of Asset			(2,57,086.68)	
Finance Cost	4,70,696.77		17,69,391.46	
Interest Received	-	43,15,614.13	(93,866.00)	57,87,823.06
Operating Profit before Working Capital Charges		1,09,56,588.40		1,67,42,072.53
<u>Adjustment for :</u>				
Trade Receivables	1,19,22,695.00		61,13,413.00	
Inventories	(2,41,39,390.00)		6,64,39,100.00	
Short Term Loans & Advances	3,17,71,269.00		(4,75,75,482.00)	
Other Current Assets	(1,17,93,139.32)		(3,97,073.96)	
Payment of Short Term Borrowings	(4,13,70,952.00)		1,18,51,349.66	
Trade payables	69,98,268.00		(62,14,169.90)	
Provision of audit fees	7,000.00			
Other Current Liabilities	32,03,845.16	(2,34,00,404.16)	(1,66,46,055.00)	1,35,71,081.80
Cash generated from operations		(1,24,43,815.76)		3,03,13,154.33
Direct Taxes Paid		17,47,271.00		27,80,638.00
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>		(1,41,91,086.76)		2,75,32,516.33
<b>EXTRAORDINARY ITEMS</b>		-		-
<b>NET CASH FROM OPERATING ACTIVITIES</b>		(1,41,91,086.76)		2,75,32,516.33
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>				
Purchase of Fixed Assets	97,42,990.67		(69,999.00)	
Sale of Fixed Assets	-		11,88,506.00	
Investment made during the year	(2,02,950.05)		1,78,08,319.50	
Interest Received	-		93,866.00	
<b>NET CASH FLOW INVESTING ACTIVITIES :</b>		95,40,040.62		1,90,20,692.50
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>				
Long Term Loans received	74,88,597.00		9,71,216.00	
Long term borrowings	(21,27,082.00)		(1,25,64,876.90)	
Finance Cost	(4,70,696.77)		(17,69,391.46)	
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		48,90,818.23		(1,33,63,052.36)
<b>D. NET DECREASE IN CASH AND CASH EQUIVALENTS :</b>	2,39,772.09	-	3,31,90,156.47	-
( Total - A+B+C )				
CASH AND CASH EQUIVALENTS (Opening Balance)	3,40,79,651.33		8,89,494.86	
CASH AND CASH EQUIVALENTS (Closing Balance)	3,43,19,423.42		3,40,79,651.33	



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-SQUARE BUILDING, SEVOKE ROAD, SILIGURI

Details of Balance Sheet as at 31st March, 2023

## ANNEXURE TO NOTE 13: TRADE RECEIVABLES AGEING SCHEDULE

(In Hundreds)

Sr. No	Particulars	Outstanding for following periods from due date of payment					Total
		<6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
1	Executive Engineer Cooch Behar Highway Division	54,85,244.00	-	-	-	-	54,85,244.00
2	KCC Buildcon Private Limited	60,480.00	-	-	-	-	60,480.00
3	MKG-DKSJV	1,18,000.00	-	-	-	-	1,18,000.00
	Total	56,63,724.00	-	-	-	-	56,63,724.00



**HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED****M-SQUARE BUILDING , SEVOKE ROAD, SILIGURI****Details of Balance Sheet as at 31st March, 2023****ANNEXURE TO NOTE 5: TRADE PAYABLES AGEING SCHEDULE**

Sr. No	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
1	AVR Traders B/f	-	1,62,291.00	-	-	1,62,291.00
2	Aditry Enterprises	5,17,443.00	-	-	-	5,17,443.00
3	Agarwal Mahesh Kumar & Co.	21,240.00	-	-	-	21,240.00
4	Paras Road Roller Spares	15,854.00	-	-	-	15,854.00
5	Rateria Entrepreneurs Private Limited	13,026.00	-	-	-	13,026.00
6	Sevoke Auto Parts	5,550.00	-	-	-	5,550.00
7	Sahil Enterprise	11,53,092.00	-	-	-	11,53,092.00
8	Sonali Traders	6,14,615.00	-	-	-	6,14,615.00
9	Splendid Merchandiles Private Limited	9,669.00	-	-	-	9,669.00
10	STBM Enterprise	7,21,788.00	-	-	-	7,21,788.00
11	Suman Infotech	413.00	-	-	-	413.00
12	Tarai Hardware	3,17,000.00	-	-	-	3,17,000.00
13	United Bitchem Resources	12,31,920.00	-	-	-	12,31,920.00
14	M/S Alam Enterprise B/f	-	2,34,246.50	-	-	2,34,246.50
15	Pioneer Auto Services	4,98,761.00	-	-	-	4,98,761.00
16	S.B.Enterprise-(19ABZFS8024N2Z0) B/f	-	2,11,144.00	-	-	2,11,144.00
17	Sri Balajee Builders	74,470.00	-	-	-	74,470.00
18	Sun Enterprise	20,37,145.00	-	-	-	20,37,145.00
	Total	72,31,986.00	6,07,681.50	-	-	78,39,667.50





# **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED**

**SILIGURI**

## **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

### **1. METHOD OF ACCOUNTING**

- i. The accounts have been prepared on the historical cost basis and on the accounting principles of a going concern.
- ii. All expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on mercantile basis.

### **2. FIXED ASSETS**

Fixed Assets are stated at their original cost inclusive of legal and/or installation charges less depreciation.

### **3. DEPRECIATION**

Depreciation on Fixed Assets has been provided on the written down value method as per Schedule II of the Companies Act, 2013 on pro-rata basis.

### **4. INVENTORIES**

Stocks have been valued at cost or net realizable value, whichever is lower. Cost is determined on FIFO basis and comprises of expenditure incurred in the normal course of business in bringing such inventories to their location and condition including appropriate overheads, wherever applicable. Obsolete, slow moving and defective inventories are identified at the time of physical verification and wherever, necessary provision is made for such inventories.

### **5. SALES AND SERVICES**

Sales and services represent the invoiced value of goods sold or services rendered in accordance with the terms of the contract, net of taxes and duties.

### **6. GRANTS AND SUBSIDY**

Grants / Subsidy, for acquiring specific fixed assets are deducted from the cost of the asset concerned.

### **7. PROVIDENT FUND**

Contributions to the recognized Provident Fund maintained by the Regional Provident Fund Commissioner are charged to the Profit & Loss Account.



## 8. INCOME RECOGNITION

All known incomes are accounted for on accrual basis.

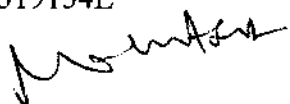
## 9. TAXES ON INCOME

- a. **Current Year** : To provide and determine current year tax liability as the amount of the tax payable in respect of taxable income for the year, after considering the permissible tax exemption, deduction and disallowance's as per the provisions of the Income Tax Act, 1961.
- b. **Deferred Tax**: The opening balance of Deferred Tax liability was recognized at 26% being the prospective rate of taxation in the case of companies.

The company has also provided and recognized deferred tax on timing difference between taxable income and accounting income subject to consideration of prudence.

10. The figures of the previous year have been re-grouped and/or recasted wherever necessary.

**FOR AGARWAL MAHESH KUMAR & CO.**  
CHARTERED ACCOUNTANTS  
Firm No. 319154E



**[CA. M. K. AGARWAL]**  
Partner  
M.No. 054394



Himalayan Road Construction Pvt. Ltd

  
Director  
**DIRECTOR**

Pawan Kumar Agarwal  
DIN: 0692169  
Himalayan Road Construction Pvt. Ltd

  
Director  
**DIRECTOR**  
Apurba Guha  
DIN: 0733664

**FORM NO. 3CD**

[See Rule 6 G(2)]

**STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED  
UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961****PART -- A**

- |    |  |  |
|----|--|--|
| 1. | NAME OF THE ASSESSEE   | <b>HIMALAYAN ROAD CONSTRUCTION</b>                       |
| 2. | ADDRESS  | <b>: PRIVATE LIMITED</b>                                 |
| 3. | PERMANENT ACCOUNT NUMBER   | <b>: M.SQUARE BUILDING, SEVOKE</b>                       |
| 4. | WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, GOODS AND SERVICE TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE FURNISH THE REGISTRATION NUMBER OR GST NUMBER OR ANY OTHER IDENTIFICATION NUMBER ALLOTTED FOR THE SAME | <b>: AACCH1981Q</b><br><br><b>GSTIN: 19AACCH1981Q1ZX</b> |
| 5. | STATUS   | <b>: COMPANY</b>   |
| 6. | PREVIOUS YEAR  | <b>: 2022-23</b>   |
| 7. | ASSESSMENT YEAR  | <b>: 2023-24</b>   |
| 8. | INDICATE THE RELEVANT CLAUSE OF SECTION 44AB UNDER WHICH THE AUDIT HAS BEEN CONDUCTED  | <b>: 44AB(a)</b>   |

**PART -- B**

- |     |  |  |
|-----|--|--|
| 9.  | {a} If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.   | N/A  |
|     | {b} If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.   | N/A  |
| 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)  | Civil Constructors   |
|     | {b} If there is any change in the nature of business or profession, the particulars of such change.  | No   |
| 11. | {a} Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.   | No   |
|     | {b} 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 location.} location.} of accounts maintained at each | Books of accounts-Cash Book, Ledger, Bank - Statement, Voucher, Etc.<br>Address: Siliguri-734001 |
|     | {c} List of books of account examined.   | As stated in 11(b)   |
| 12. | Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section { 44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}.  | NO   |
| 13. | {a} Method of accounting employed in the previous year.  | Mercantile Basis   |
|     | {b} Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.   | As stated by the assessee there is no change in the method of accounting.                        |
|     | {c} If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss.   | NOT APPLICABLE   |
|     | {d} Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and effect thereof on the Profit or Loss.   | NO   |
|     | {e} If answer to (d) above is in the affirmative, give details of such adjustments:  | NOT APPLICABLE   |
|     | {f} Disclosure as per ICDS:  | As per Annexure I"   |
| 14. | {a} Method of valuation of closing stock employed in the previous year.  | At Cost  |
|     | {b} Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit/Loss. Please furnish:-  | NONE   |



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

{a}	Description of Capital Assets;	
{b}	Date of acquisition	NONE
{c}	Cost of acquisition	
{d}	Amount at which the asset is converted into stock in trade;	

16. Amounts not credited to the Profit and Loss Account, being

{a}	the items falling within the scope of section 28;	NONE
{b}	the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax or goods and service tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	NONE
{c}	escalation claims accepted during the previous years;	NONE
{d}	any other item of income;	NONE
{e}	capital receipt, if any.	NONE

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

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.	
{b}	Rate of depreciation.	
{c}	Actual cost or written down value, as the case may be	
{d}	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	
	{i} Central Value Added Tax credits 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.	

ANNEXURE - "2"

19. Amounts admissible under sections:-

Sr No.	Section	Amount debited to P&L A/c	Amount admissible
{i}	32AC	N/A	N/A
{ii}	32AD	N/A	N/A
{iii}	33AB	N/A	N/A
{iv}	33ABA	N/A	N/A
{v}	35(1)(i)	N/A	N/A
{vi}	35(1)(ii)	N/A	N/A
{vii}	35(1)(iia)	N/A	N/A
{viii}	35(1)(iii)	N/A	N/A
{ix}	35(1)(iv)	N/A	N/A
{x}	35(2AA)	N/A	N/A
{xi}	35(2AB)	N/A	N/A
{xii}	35ABB	N/A	N/A
{xiii}	35AC	N/A	N/A
{xiv}	35AD	N/A	N/A
{xv}	35CCA	N/A	N/A
{xvi}	35CCB	N/A	N/A
{xvii}	35CCC	N/A	N/A
	35CCD		
{xviii}		N/A	N/A
{xix}	35D	N/A	N/A
{xx}	35DD	N/A	N/A
{xxi}	35DDA	N/A	N/A
{xxii}	35E	N/A	N/A



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)}	NONE
	{b}	Details of Contributions received from employees for various funds as referred to in section 36(1)(va):	ANNEXURE - "3"
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.	NONE
	{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:	NONE
		(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):-	NONE
		(ii) as payment referred to in sub-clause (ia)	
		(A) Details of Payment on which tax is not deducted:	NONE
		(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.	NONE
		(iii) as payment referred to in sub-clause (ib)	
		(A) Details of Payment on which levy is not deducted:	NONE
		(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.	NONE
		(iv) under sub-clause (ic)	NONE
		(v) under sub-clause (ia)	NONE
		(vi) under sub-clause (iib)	NONE
		(vii) under sub-clause (iii)	NONE
		(viii) under sub-clause (iv)	NONE
		(ix) under sub-clause (v)	NONE
	{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:-	NONE
	{d}	Disallowance/deemed income under section 40A(3)	
		(A) On the basis of examination of books of accounts 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
		(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-	YES
	{e}	provision for payment of gratuity not allowable under sec.40A(7).	NONE
	{f}	any sum paid by the assessee as an employer not allowable under section 40A(9);	NONE
	{g}	particulars of any liability of a contingent nature.	NONE
	{h}	amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NONE
	{i}	amount inadmissible under the proviso to sec. 36(1)(iii)	NONE
22.		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NONE



23.	Particulars of payments made to persons specified under Section 40A(2)(b).	ANNEXURE - "4"
24.	Amounts deemed to be Profits and Gains under Section 32AC or 32AD or 33AB or 33AC or 33ABA	NONE
25.	Any amount of Profit chargeable to tax under Section 41 & computation thereof.	NONE
26.	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;	NONE
{b}	not paid during the previous year;	
{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);	ANNEXURE - "5"
{b}	not paid on or before the aforesaid date.	NONE
	* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit	NONE
27.	{a} Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit & Loss Account & 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 Accounts.	NONE
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)(viia). If yes, please furnish the details for the same.	NOT APPLICABLE
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.	NOT APPLICABLE
29A	{a} Whether any amount is to be included as income chargeable under head 'income chargeable from other sources' as referred to in clause (ix) of sub-section 56?	
	{b} If yes, furnish the following details	NOT APPLICABLE
	i) Nature of income:	
	ii) Amount thereof:	
29B	{a} Whether any amount is to be included as income chargeable under head 'income chargeable from other sources' as referred to in clause (x) of sub-section 56?	
	{b} If yes, furnish the following details	NOT APPLICABLE
	i) Nature of income:	
	ii) Amount thereof:	
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. {Sec 69D}	NONE



30A	(a)	Whether primary adjustment to transfer price, as referred in sub-section (1) of section 92 CE has been made during the previous year?	NO
	(b)	If yes, furnish the following details:-	
		i) Under which clause of sub-section (1) of section 92 CE, primary adjustment is made	N/A
		ii) Amount (in Rs.) of primary adjustment:	N/A
		iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of 92 CE	N/A
		iv) If yes, whether the excess money has been repatriated within the prescribed time limit	N/A
		v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time.	N/A
30B	(a)	Whether the assessee has incurred expenditure during the previous year by way of interest of similar nature, exceeding one crore rupees as referred to in sub-section (1) of section 94B	NO
	(b)	If yes, furnish the following details	
		i) Amount (in Rs) of expenditure by way of interest of similar nature incurred	N/A
		ii) Earning before interest, tax, depreciation, amortization (EBITDA) during the previous year (in Rs)	N/A
		iii) Amount of expenditure by way of interest, similar nature, as per (i) above which exceeds 30% of EBITDA as per (ii) above	N/A
		iv) Details of interest expenditure brought forward as per sub-section 4 of section 94B:	N/A
		v) Details of interest expenditure brought forward as per sub-section (4) of section 94B:	N/A
30C	(a)	Whether the assessee has entered into an impermissible avoidance arrangement as referred in section 96 during the previous year?	NO
	(b)	If yes, please specify:-	
		i) Nature of impermissible avoidance arrangement:	N/A
		ii) Amount (in Rs) of tax benefit in the previous year arising in aggregate, to all parties to an arrangement.	N/A
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 :-	
		{i} name, address and permanent account number {if available with the assessee} of the lender or depositor;	
		{ii} amount of loan or deposit taken or accepted;	
		{iii} whether the loan or deposit was squared up during the previous year;	
		{iv} maximum amount outstanding in the account at any time during the previous year;	
		{v} whether the loan or deposit was taken or accepted cheque or bank draft or use of electronic clearing system through a bank account	
		{vi} 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 :-	
		{i} name, address and permanent account number {if available with the assessee} of the lender or depositor;	
		{ii} amount of specified sum taken or accepted;	
		{v} whether the specified sum was taken or accepted cheque or bank draft or use of electronic clearing system through a bank account	
		{vi} 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	
		* {These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act. }	

#REF!



NONE

- 31 b(a) Particulars of each receipt in 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 an event or occasion from a person, during a previous year, where such receipt is otherwise than by a cheque or bank draft or (i)Name, address and permanent account no.(if available with the assessee)of the payer,  
(ii)Nature of transaction  
(iii)Amount of receipt(in Rs);  
(iv)Date of receipt; N/A
- b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year- N/A  
(i)Name, address and permanent account no.(if available with the assessee)of the payer,  
(iii)Amount of receipt(in Rs);
- b(c) Particulars of each payment in an amount exceeding the limit specified in 269ST, in aggregate to a person in a day or in respect of a single transaction or respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:- N/A  
(i)Name, address and Permanent Account No.(if available with the assessee)of the payee,  
(ii)Nature of transaction  
(iii)Amount of payment(In Rs);  
(iv)Date of payment;
- b(d) Particulars of each payment in an amount exceeding the limit specified in 269ST, in aggregate to a person in a day or in respect of a single transaction or respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:- N/A  
(i)Name, address and Permanent Account No.(if available with the assessee)of the payee,  
(iii)Amount of payment(in Rs);
- {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 :-  
{i} Name, address and permanent account number {if available with the assessee} of the payee ;  
{ii} amount of the repayment;  
{iii} maximum amount outstanding in the account at any time during the previous year;  
{iv} whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.  
{iv} in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or 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 :-  
{i} Name, address and permanent account number {if available with the assessee} of the payee ;  
{ii} amount 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.

ANEXURE-"6(A)"



NONE



{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 an account payee bank draft during the previous year :-  
 {i} Name, address and permanent account number {if available with the assessee} of the payee ;  
 {ii} amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or an account payee bank draft during the previous year.  
 \*\* (These particulars need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act.)

NONE

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

NONE

{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 can not be allowed to be carried forward in terms of sec. 79.

NOT APPLICABLE

{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.

NOT APPLICABLE

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

NONE

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:-

ANEXURE-"7"

{b} Whether the assessee is required to furnish the statement of tax deducted and collected. If yes, Please furnish the details:-

ANNEXURE-"8"

{c} whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

NONE

35. {a} In the case of a trading concern, give quantitative details of principal items of goods traded :

- {i} Opening Stock;
- {ii} Purchases during the previous year;
- {iii} Sample received;
- {iv} Sales during the previous year;
- {v} Closing stock;
- {vi} shortage/excess, if any.

NOT APPLICABLE

{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 :
  - {i} Opening Stock;
  - {ii} purchases during the previous years
  - {iii} consumption during the previous years;
  - {vii} \* percentage of yield;
  - {viii} shortage / excess, if any.

NOT APPLICABLE

- {B} Finished products / By-products :
  - {i} Opening Stock;
  - {ii} purchases during the previous years;
  - {iii} quantity manufactured during the previous year;
  - {iv} sales during the previous year;
  - {v} closing stock;
  - {vi} shortage / excess, if any.

\*Information may be given to the extent available.

NOT APPLICABLE



36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-
- (a) total amount of distributed profits;
  - (b) amount of reduction as referred to in section 115-O(1A)(i)
  - (c) amount of reduction as referred to in section 115-O(1A)(ii)
  - (d) total tax paid thereon;
  - (e) dates of payment with amounts.

NOT APPLICABLE

- 36A (a) Whether the assessee has received any amount in nature of dividend as referred to in sub-clause (e) of clause(22) of section (2)?
- (b) If yes, please furnish the following details:-
- (i) Amount received(in Rs)
  - (ii) Date of receipt:

NO

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.

NONE

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.

NONE

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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.

NONE

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

S No.	Particulars	Previous Year	Preceeding Previous Year
1	Total Turnover	12,19,97,588.11	12,60,22,792.04
2	Gross Profit/Turnover	N/A	N/A
3	Net Profit/Turnover	5.44%	6.41%
4	Stock in Trade/Turnover	N/A	N/A
5	Material Consumed/Finished Goods Produced	N/A	N/A

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

NONE

- 42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form No 61B
- (b) If yes, furnish the following details
- (i) Income Tax Department Reporting Entity Identification No.
  - (ii) Type of form
  - (iii) Due date for furnishing
  - (iv) Date of furnishing if furnished
  - (v) Whether the form contains information about all details/transactions which are required to be operated. If not, please furnish list of the details/transactions which are not reported

NO

- 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?
- (b) If yes, please furnish the following details
- (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity
  - (ii) Name of the parent entity
  - (iii) Name of the alternate reporting entity(if applicable)
  - (iv) Date of furnishing of report

NO

- 44 Break-up of total expenditure of entities registered or not registered under GST

ANNEXURE - "9"

PLACE : SILIGURI  
DATE : 05/09/2023



FOR AGARWAL MAHESH KUMAR & CO.  
CHARTERED ACCOUNTANTS

[CA M.K. AGARWAL]  
PARTNER

**FORM NO. 3CD**

[See Rule 6 G(2)]

**STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED  
UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961****PART -- A**

- |    |  |  |
|----|--|--|
| 1. | NAME OF THE ASSESSEE   | HIMALAYAN ROAD CONSTRUCTION            |
| 2. | ADDRESS  | : PRIVATE LIMITED                      |
| 3. | PERMANENT ACCOUNT NUMBER   | : M.SQUARE BUILDING, SEVOKE            |
| 4. | WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, GOODS AND SERVICE TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE FURNISH THE REGISTRATION NUMBER OR GST NUMBER OR ANY OTHER IDENTIFICATION NUMBER ALLOTTED FOR THE SAME | : AACCH1981Q<br>GSTIN: 19AACCH1981Q1ZX |
| 5. | STATUS   | : COMPANY                              |
| 6. | PREVIOUS YEAR  | : 2022-23                              |
| 7. | ASSESSMENT YEAR  | : 2023-24                              |
| 8. | INDICATE THE RELEVANT CLAUSE OF SECTION 44AB UNDER WHICH THE AUDIT HAS BEEN CONDUCTED  | : 44AB(a)                              |

**PART -- B**

- |     |   |  |
|-----|---|--|
| 9.  | {a} If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.  | N/A  |
|     | {b} If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.  | N/A  |
| 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)   | Civil Constructors   |
|     | {b} If there is any change in the nature of business or profession, the particulars of such change.   | No   |
| 11. | {a} Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.  | No   |
|     | {b} 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 location.) of accounts maintained at each | Books of accounts-Cash Book, Ledger, Bank - Statement, Voucher, Etc.<br>Address: Siliguri-734001 |
|     | {c} List of books of account examined.  | As stated in 11(b)   |
| 12. | Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section { 44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}.   | NO   |
| 13. | {a} Method of accounting employed in the previous year.   | Mercantile Basis   |
|     | {b} Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.  | As stated by the assessee there is no change in the method of accounting.                        |
|     | {c} If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss.  | NOT APPLICABLE   |
|     | {d} Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and effect thereof on the Profit or Loss.  | NO   |
|     | {e} If answer to (d) above is in the affirmative, give details of such adjustments:   | NOT APPLICABLE   |
|     | {f} Disclosure as per ICDS:   | As per Annexure 1"   |
| 14. | {a} Method of valuation of closing stock employed in the previous year.   | At Cost  |
|     | {b} Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit/Loss. Please furnish:-   | NONE   |



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

- |     |   |      |
|-----|---|------|
| {a} | Description of Capital Assets;                              |      |
| {b} | Date of acquisition   | NONE |
| {c} | Cost of acquisition   |      |
| {d} | Amount at which the asset is converted into stock in trade; |      |

16. Amounts not credited to the Profit and Loss Account, being

- |     |  |      |
|-----|--|------|
| {a} | the items falling within the scope of section 28;  | NONE |
| {b} | the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax or goods and service tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. | NONE |
| {c} | escalation claims accepted during the previous years;  | NONE |
| {d} | any other item of income;  | NONE |
| {e} | capital receipt, if any.   | NONE |

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

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.   |
| {b} | Rate of depreciation.   |
| {c} | Actual cost or written down value, as the case may be   |
| {d} | Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -        |
|     | {i} Central Value Added Tax credits 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.  |

ANNEXURE - "2"

19. Amounts admissible under sections:-

Sr No.	Section	Amount debited to P&L A/c	Amount admissible
{i}	32AC	N/A	N/A
{ii}	32AD	N/A	N/A
{iii}	33AB	N/A	N/A
{iv}	33ABA	N/A	N/A
{v}	35(1)(i)	N/A	N/A
{vi}	35(1)(ii)	N/A	N/A
{vii}	35(1)(iia)	N/A	N/A
{viii}	35(1)(iii)	N/A	N/A
{ix}	35(1)(iv)	N/A	N/A
{x}	35(2AA)	N/A	N/A
{xi}	35(2AB)	N/A	N/A
{xii}	35ABB	N/A	N/A
{xiii}	35AC	N/A	N/A
{xiv}	35AD	N/A	N/A
{xv}	35CCA	N/A	N/A
{xvi}	35CCB	N/A	N/A
{xvii}	35CCC	N/A	N/A
	35CCD		
{xviii}		N/A	N/A
{xix}	35D	N/A	N/A
{xx}	35DD	N/A	N/A
{xxi}	35DDA	N/A	N/A
{xxii}	35E	N/A	N/A



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)}	NONE
	{b}	Details of Contributions received from employees for various funds as referred to in section 36(1)(va):	ANNEXURE - "3"
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.	NONE
	{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:	NONE
		(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):-	NONE
		(ii) as payment referred to in sub-clause (ia)	
		(A) Details of Payment on which tax is not deducted:	NONE
		(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.	NONE
		(iii) as payment referred to in sub-clause (ib)	
		(A) Details of Payment on which levy is not deducted:	NONE
		(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.	NONE
		(iv) under sub-clause (ic)	NONE
		(v) under sub-clause (ia)	NONE
		(vi) under sub-clause (iib)	NONE
		(vii) under sub-clause (iii)	NONE
		(viii) under sub-clause (iv)	NONE
		(ix) under sub-clause (v)	NONE
	{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:-	NONE
	{d}	Disallowance/deemed income under section 40A(3)	
		(A) On the basis of examination of books of accounts 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
		(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-	YES
	{e}	provision for payment of gratuity not allowable under sec.40A(7).	NONE
	{f}	any sum paid by the assessee as an employer not allowable under section 40A(9);	NONE
	{g}	particulars of any liability of a contingent nature.	NONE
	{h}	amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NONE
	{i}	amount inadmissible under the proviso to sec. 36(1)(iii)	NONE
22.		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NONE





30A	{a}	Whether primary adjustment to transfer price, as referred in sub-section (1) of section 92 CE has been made during the previous year?	NO
	{b}	If yes, furnish the following details:-	
		i) Under which clause of sub-section(1) of section 92CE, primary adjustment is made	N/A
		ii) Amount (in Rs.) of primary adjustment:	N/A
		iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of 92CE	N/A
		iv) If yes, whether the excess money has been repatriated within the prescribed time limit	N/A
		v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time.	N/A
30B	{a}	Whether the assessee has incurred expenditure during the previous year by way of interest of similar nature, exceeding one crore rupees as referred to in sub-section(1) of section 94B	NO
	{b}	If yes, furnish the following details	
		i) Amount (in Rs) of expenditure by way of interest of similar nature incurred	N/A
		ii) Earning before interest, tax, depreciation, amortization (EBITDA) during the previous year (in Rs)	N/A
		iii) Amount of expenditure by way of interest, similar nature, as per (i) above which exceeds 30% of EBITDA as per (ii) above	N/A
		iv) Details of interest expenditure brought forward as per sub-section 4 of section 94B:	N/A
		v) Details of interest expenditure brought forward as per sub-section(4) of section 94B:	N/A
30C	{a}	Whether the assessee has entered into an impermissible avoidance arrangement as referred in section 96 during the previous year?	NO
	{b}	If yes, please specify:-	
		i) Nature of impermissible avoidance arrangement:	N/A
		ii) Amount (in Rs) of tax benefit in the previous year arising in aggregate, to all parties to an arrangement.	N/A
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 :-	
		{i} name, address and permanent account number (if available with the assessee) of the lender or depositor;	
		{ii} amount of loan or deposit taken or accepted;	
		{iii} whether the loan or deposit was squared up during the previous year;	
		{iv} maximum amount outstanding in the account at any time during the previous year;	
		{v} whether the loan or deposit was taken or accepted cheque or bank draft or use of electronic clearing system through a bank account	
		{vi} 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 :-	
		{i} name, address and permanent account number (if available with the assessee) of the lender or depositor;	
		{ii} amount of specified sum taken or accepted;	
		{v} whether the specified sum was taken or accepted cheque or bank draft or use of electronic clearing system through a bank account	
		{vi} 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	
		* {These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act. }	

#REF!



NONE

- 31 b(a) Particulars of each receipt in 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 an event or occasion from a person, during a previous year, where such receipt is otherwise than by a cheque or bank draft or
- N/A
- (i) Name, address and permanent account no. (if available with the assessee) of the payer,  
(ii) Nature of transaction  
(iii) Amount of receipt (in Rs);  
(iv) 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 a single transaction or transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year-
- N/A
- (i) Name, address and permanent account no. (if available with the assessee) of the payer,  
(iii) Amount of receipt (in Rs);
- b(c) Particulars of each payment in an amount exceeding the limit specified in 269ST, in aggregate to a person in a day or in respect to a single transaction or respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-
- N/A
- (i) Name, address and Permanent Account No. (if available with the assessee) of the payee,  
(ii) Nature of transaction  
(iii) Amount of payment (in Rs);  
(iv) Date of payment;
- b(d) Particulars of each payment in an amount exceeding the limit specified in 269ST, in aggregate to a person in a day or in respect to a single transaction or respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-
- N/A
- (i) Name, address and Permanent Account No. (if available with the assessee) of the payee,  
(iii) Amount of payment (in Rs);
- {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 :-
- {i} Name, address and permanent account number {if available with the assessee} of the payee ;
- {ii} amount of the repayment;
- {iii} maximum amount outstanding in the account at any time during the previous year;
- {iv} whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.
- {iv} in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or account payee bank draft.
- ANEXURE-"6(A)"
- {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 :-
- {i} Name, address and permanent account number {if available with the assessee} of the payee ;
- {ii} amount 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.
- NONE





{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 an account payee bank draft during the previous year :-  
 {i} Name, address and permanent account number {if available with the assessee} of the payee ;  
 {ii} amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or an account payee bank draft during the previous year.  
 \*\* (These particulars need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act.)

NONE

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

NONE

{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 can not be allowed to be carried forward in terms of sec. 79.

NOT APPLICABLE

{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.

NOT APPLICABLE

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

NONE

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:-

ANEXURE-"7"

{b} Whether the assessee is required to furnish the statement of tax deducted and collected . If yes, Please furnish the details:-

ANNEXURE-"8"

{c} whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

NONE

35. {a} In the case of a trading concern, give quantitative details of principal items of goods traded :

- {i} Opening Stock;
- {ii} Purchases during the previous year;
- {iii} Sample recieved;
- {iv} Sales during the previous year;
- {v} Closing stock;
- {vi} shortage/excess, if any.

NOT APPLICABLE

{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 :
  - {i} Opening Stock;
  - {ii} purchases during the previous years
  - {iii} consumption during the previous years;
  - {vii} \* percentage of yield;
  - {viii} shortage / excess, if any.

NOT APPLICABLE

{B} Finished products / By-products :

- {i} Opening Stock;
- {ii} purchases during the previous years;
- {iii} quantity manufactured during the previous year;
- {iv} sales during the previous year;
- {v} closing stock;
- {vi} shortage / excess, if any.

NOT APPLICABLE

\*Information may be given to the extent available.



36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-
- {a} total amount of distributed profits;
- {b} amount of reduction as referred to in section 115-O(1A)(i)
- {c} amount of reduction as referred to in section 115-O(1A)(ii)
- {d} total tax paid thereon;
- {e} dates of payment with amounts.
- NOT APPLICABLE

- 36A (a) Whether the assessee has received any amount in nature of dividend as referred to in sub-clause (e) of clause(22) of section (2)?
- (b) If yes, please furnish the following details:-
- (i) Amount received(in Rs)
- (ii) Date of receipt:
- NO

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.
- NONE

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.
- NONE

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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.
- NONE

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

S No.	Particulars	Previous Year	Preceeding Previous Year
1	Total Turnover	12,19,97,588.11	12,60,22,792.04
2	Gross Profit/Turnover	N/A	N/A
3	Net Profit/Turnover	5.44%	6.41%
4	Stock in Trade/Turnover	N/A	N/A
5	Material Consumed/Finished Goods Produced	N/A	N/A

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 : alongwith details of relevant proceedings.
- NONE

- 42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form No 61B
- (b) If yes, furnish the following details
- (i) Income Tax Department Reporting Entity Identification No.
- (ii) Type of form
- (iii) Due date for furnishing
- (iv) Date of furnishing if furnished
- (v) Whether the form contains information about all details/transactions which are required to be operated. If not, please furnish list of the details/transactions which are not reported
- NO

- 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?
- (b) If yes, please furnish the following details
- (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity
- (ii) Name of the parent entity
- (iii) Name of the alternate reporting entity(if applicable)
- (iv) Date of furnishing of report
- NO

- 44 Break-up of total expenditure of entities registered or not registered under GST

ANNEXURE - "9"

FOR AGARWAL MAHESH KUMAR & CO.  
CHARTERED ACCOUNTANTS

[CA M.K. AGARWAL]  
PARTNER

PLACE : SILIGURI  
DATE : 05/09/2023



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## ANNEXURE - "I"

[To And Forming Part of Form 3CD, Clause-13]

S.No.	Particulars	Disclosures
(i)	ICDS I-Accounting Policies	No accounting policy has been changed during the year.
(ii)	ICDS II-Valuation of Inventories	N/A
(iii)	ICDS III-Construction Contracts	AS PER DETAILS
(iv)	ICDS IV-Revenue Recognition	N/A
(v)	ICDS V-Tangible Fixed Assets	The Details of Fixed Assets are disclosed in clause 18 of this form
(vi)	ICDS VII-Governments Grants	N/A
(vii)	ICDS IX Borrowing Costs	None
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	None

### ICDS III-Construction Contracts :

The following construction contracts have been undertaken during the year:

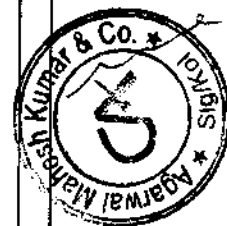
S.No.	Name of the Department	Contract Value	Percentage Completion 2022-23
1	Dineshchandra R. Agarwal Infracon (P) Limited	1,91,196.00	100%
2	Sankar Paul	10,12,388.00	100%
3	Larsen and Turbo Limited	89,31,141.28	100%
4	Neo Builders	1,03,145.00	100%
5	Ex. Engg NB Construction Division	7,82,831.35	100%
6	Ex. Engg Coochbehar Highway Division	9,14,20,729.75	100%
7	Ex. Engg Darjeeling Highway Division	11,25,890.17	100%



As per Para 22 of ICDS-III,

Contract revenue and contract costs associated with the construction contract which commenced on or after 01.04.2016 shall be recognised in accordance with the provision of the standard.

		Amount (Rs.)
<b>1. Disclosures as per ICDS-III for the contract with Dineshchandra R. Agarwal Infracon (P) Limited</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	1,91,196.00
(b)	The amount of costs incurred during the year	1,62,516.60
(c)	Retention amount	-
<b>2. Disclosures as per ICDS-III for the contract with Sankar Paul</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	10,12,388.00
(b)	The amount of costs incurred during the year	8,60,529.80
(c)	Retention amount	-
<b>3. Disclosures as per ICDS-III for the contract with Larsen and Turbo Limited</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	89,31,141.28
(b)	The amount of costs incurred during the year	75,91,470.09
(c)	Retention amount	-
<b>4. Disclosures as per ICDS-III for the contract with Neo Builders</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	1,03,145.00
(b)	The amount of costs incurred during the year	87,673.25
(c)	Retention amount	-
<b>5. Disclosures as per ICDS-III for the contract with Ex. Engg NB Construction Division</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	7,82,831.35
(b)	The amount of costs incurred during the year	6,65,406.65
(c)	Retention amount	-
<b>6. Disclosures as per ICDS-III for the contract with Ex. Engg Coochbehar Highway Division</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	9,14,20,729.75
(b)	The amount of costs incurred during the year	7,77,07,620.29
(c)	Retention amount	54,85,244.00
<b>7. Disclosures as per ICDS-III for the contract with Ex. Engg Darjeeling Highway Division</b>		
(a)	The amount of contract revenue recognised during the period 2022-23	11,25,890.17
(b)	The amount of costs incurred during the year	9,57,006.64
(c)	Retention amount	-



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## ANNEXURE - "2"

(To and forming part of form 3CD, Clause - 18)

PARTICULARS	W.D.V. AS AT 01.04.2022	ADDITIONS		SALE	TOTAL	DEPRECIATION	W.D.V. AS AT 31.03.2023
		(1ST HALF)	(2ND HALF)				
BLOCK (B) - 0%	6,38,498.00	77,30,281.00	-	-	83,68,779.00	-	83,68,779.00
BLOCK (B) - 10%	1,04,283.00	-	-	-	1,04,283.00	10,428.00	93,855.00
BLOCK (C) - 15 %	2,22,22,687.68	7,89,471.67	12,23,238.00	-	2,42,35,397.35	35,43,567.00	2,06,91,830.35
BLOCK (C) - 30 %	4,86,487.00	-	-	-	4,86,487.00	1,45,946.00	3,40,541.00
BLOCK (D) - 40%	19,055.07	-	-	-	19,055.07	7,622.00	11,433.07
<b>TOTAL</b>	<b>2,34,71,010.75</b>	<b>85,19,752.67</b>	<b>12,23,238.00</b>	<b>-</b>	<b>3,32,14,001.42</b>	<b>37,07,563.00</b>	<b>2,95,06,438.42</b>



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## ANNEXURE - "A"

[To and forming part of Form 3CD, Clause 20(b)]

### PARTICULARS OF AMOUNT RECEIVED FROM EMPLOYEES AS CONTRIBUTION TOWARDS PROVIDENT FUND ORGANIZATION

MONTH	EMPLOYER'S CONTRIBUTION				EMPLOYEE'S CONTRIBUTION	DATE PAID	DATE RECEIVED
	PPE	Admin Charges	FPS	EDLI	PPE		
April'22	165.00	22.00	375.00	23.00	540.00	15-05-2022	05-12-2022
April'22	366.00	50.00	834.00	50.00	1,200.00	15-05-2022	10-08-2022
April'22	5,775.00	788.00	13,125.00	788.00	18,900.00	15-05-2022	14-05-2022
May'22	165.00	22.00	375.00	23.00	540.00	15-06-2022	05-12-2022
May'22	366.00	50.00	834.00	50.00	1,200.00	15-06-2022	10-08-2022
May'22	5,958.00	813.00	13,542.00	813.00	19,500.00	15-06-2022	11-07-2022
June'22	165.00	22.00	375.00	23.00	540.00	15-07-2022	05-12-2022
June'22	183.00	25.00	417.00	25.00	600.00	15-07-2022	10-08-2022
June'22	5,958.00	813.00	13,542.00	813.00	19,500.00	15-07-2022	09-07-2022
July'22	165.00	22.00	375.00	23.00	540.00	15-08-2022	17-12-2022
July'22	6,141.00	838.00	13,959.00	838.00	20,100.00	15-08-2022	10-08-2022
August'22	165.00	22.00	375.00	23.00	540.00	15-09-2022	17-12-2022
August'22	6,141.00	838.00	13,959.00	838.00	20,100.00	15-09-2022	10-09-2022
September'22	165.00	22.00	375.00	23.00	540.00	15-10-2022	17-12-2022
September'22	6,141.00	838.00	13,959.00	838.00	20,100.00	15-10-2022	07-10-2022
October'22	165.00	22.00	375.00	23.00	540.00	15-11-2022	17-12-2022
October'22	5,114.00	698.00	11,626.00	698.00	16,740.00	15-11-2022	09-11-2022
November'22	5,279.00	720.00	12,001.00	721.00	17,280.00	15-12-2022	05-12-2022
December'22	5,279.00	720.00	12,001.00	721.00	17,280.00	15-01-2023	11-01-2023
January'23	5,279.00	720.00	12,001.00	721.00	17,280.00	15-02-2023	05-02-2023
February'23	5,279.00	720.00	12,001.00	721.00	17,280.00	15-03-2023	07-03-2023
March'23	5,829.00	795.00	13,251.00	796.00	19,050.00	15-04-2023	31-03-2023

### PARTICULARS OF AMOUNT RECEIVED FROM EMPLOYEES AS CONTRIBUTION TOWARDS ESI

MONTH	EMPLOYER'S CONTRIBUTION PAYABLE	EMPLOYEE'S CONTRIBUTION PAID	DUE DATE	ACTUAL DATE	BASIC WAGES
April	518.00	4,307.00	15-05-2022	02-05-2022	1,32,500.00
May	4,339.00	534.00	15-06-2022	11-06-2022	1,33,500.00
June	4,339.00	526.00	15-07-2022	09-07-2022	1,33,500.00
July	4,339.00	526.00	15-08-2022	08-08-2022	1,33,500.00
August	5,119.00	706.00	15-09-2022	14-09-2022	1,57,500.00
September	5,249.00	736.00	15-10-2022	07-10-2022	1,61,500.00
October	4,339.00	526.00	15-11-2022	04-11-2022	1,33,500.00
November	4,339.00	526.00	15-12-2022	03-12-2022	1,33,500.00
December	4,339.00	526.00	15-01-2023	06-01-2023	1,33,500.00
January	4,372.00	549.00	15-02-2023	03-02-2023	1,34,500.00
February	4,404.00	929.00	15-03-2023	07-03-2023	1,35,500.00
March	4,404.00	549.00	30-04-2023	04-04-2023	1,35,500.00



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## ANNEXURE - "3"

[To and forming part of Form 3CD, Clause 20(b) ]

### PARTICULARS OF AMOUNT RECEIVED FROM EMPLOYEES AS CONTRIBUTION TOWARDS PROVIDENT FUND ORGANIZATION

MONTH	EMPLOYER'S CONTRIBUTION				EMPLOYEES' CONTRIBUTION	DUE DATE	ACTUAL DATE
	EPF	Admin Charges	EPS	EDLI	EPF		
April'22	165.00	22.00	375.00	23.00	540.00	15-05-2022	05-12-2022
April'22	366.00	50.00	834.00	50.00	1,200.00	15-05-2022	10-08-2022
April'22	5,775.00	788.00	13,125.00	788.00	18,900.00	15-05-2022	14-05-2022
May'22	165.00	22.00	375.00	23.00	540.00	15-06-2022	05-12-2022
May'22	366.00	50.00	834.00	50.00	1,200.00	15-06-2022	10-08-2022
May'22	5,958.00	813.00	13,542.00	813.00	19,500.00	15-06-2022	11-07-2022
June'22	165.00	22.00	375.00	23.00	540.00	15-07-2022	05-12-2022
June'22	183.00	25.00	417.00	25.00	600.00	15-07-2022	10-08-2022
June'22	5,958.00	813.00	13,542.00	813.00	19,500.00	15-07-2022	09-07-2022
July'22	165.00	22.00	375.00	23.00	540.00	15-08-2022	17-12-2022
July'22	6,141.00	838.00	13,959.00	838.00	20,100.00	15-08-2022	10-08-2022
August'22	165.00	22.00	375.00	23.00	540.00	15-09-2022	17-12-2022
August'22	6,141.00	838.00	13,959.00	838.00	20,100.00	15-09-2022	10-09-2022
September'22	165.00	22.00	375.00	23.00	540.00	15-10-2022	17-12-2022
September'22	6,141.00	838.00	13,959.00	838.00	20,100.00	15-10-2022	07-10-2022
October'22	165.00	22.00	375.00	23.00	540.00	15-11-2022	17-12-2022
October'22	5,114.00	698.00	11,626.00	698.00	16,740.00	15-11-2022	09-11-2022
November'22	5,279.00	720.00	12,001.00	721.00	17,280.00	15-12-2022	05-12-2022
December'22	5,279.00	720.00	12,001.00	721.00	17,280.00	15-01-2023	11-01-2023
January'23	5,279.00	720.00	12,001.00	721.00	17,280.00	15-02-2023	03-02-2023
February'23	5,279.00	720.00	12,001.00	721.00	17,280.00	15-03-2023	07-03-2023
March'23	5,829.00	795.00	13,251.00	796.00	19,080.00	15-04-2023	31-03-2023

### PARTICULARS OF AMOUNT RECEIVED FROM EMPLOYEES AS CONTRIBUTION TOWARDS ESI

MONTH	EMPLOYER'S CONTRIBUTION PAYABLE	EMPLOYEES' CONTRIBUTION PAID	DUE DATE	ACTUAL DATE	BASIC WAGES
April	518.00	4,307.00	15-05-2022	02-05-2022	1,32,500.00
May	4,339.00	534.00	15-06-2022	11-06-2022	1,33,500.00
June	4,339.00	526.00	15-07-2022	09-07-2022	1,33,500.00
July	4,339.00	526.00	15-08-2022	08-08-2022	1,33,500.00
August	5,119.00	706.00	15-09-2022	14-09-2022	1,57,500.00
September	5,249.00	736.00	15-10-2022	07-10-2022	1,61,500.00
October	4,339.00	526.00	15-11-2022	04-11-2022	1,33,500.00
November	4,339.00	526.00	15-12-2022	03-12-2022	1,33,500.00
December	4,339.00	526.00	15-01-2023	06-01-2023	1,33,500.00
January	4,372.00	549.00	15-02-2023	03-02-2023	1,34,500.00
February	4,404.00	929.00	15-03-2023	07-03-2023	1,35,500.00
March	4,404.00	549.00	30-04-2023	04-04-2023	1,35,500.00



# **HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED**

## **ANNEXURE - "4"**

**[To and forming part of Form 3CD, Clause 23]**

### **PARTICULARS OF PAYMENT MADE TO PERSONS** **SPECIFIED IN SECTION 40A(2)(b)**

PAID TO	AMOUNT (₹)	NATURE	PAN
Himalayan Developers	1,80,000.00	Office Rent	AAGFH4796N
Apurba Guha	9,00,000.00	Directors Remuneration	ADBPG7936M
Nandita Guha	9,00,000.00	Directors Remuneration	ADMPG4335K
Pawan Kumar Agarwal	9,00,000.00	Directors Remuneration	ACVPA7534N
Nirmala Devi Agarwal	9,00,000.00	Directors Remuneration	ACIPA7595G

## **ANNEXURE - "5"**

**[To and forming part of Form 3CD, Clause 26(B)]**

### **PARTICULARS OF PAYMENT MADE UNDER CLAUSE (a), (b), (c), (d), (e)** **or (f) of Section 43B**

PARTICULARS	AMOUNT	DATE OF PAYMENT
ESI Payble	5,25,448.16	04-04-2023





# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building , Sevoke Road, Siliguri

## ANEXURE-"6(A)"

**PARTICULARS OF EACH REPAYMENT OF LOAN OR DEPOSIT OF Rs. 20,000/-**  
**OR MORE GIVEN OR PAID BY THE ASSESSEE**  
**[ To and forming part of 3CD, Clause-31(c) ]**

Name of the Lender	Loan repaid during the Year	Whether Loan/Deposit Account was Squared up during the year	Maximum Balance outstanding at any time during the year	Whether Loan/Deposit repaid otherwise then by cheque or bank draft
Sondeep Guha	5,35,000.00	YES	-	NO



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

## ANNEXURE-"7"

[ To and forming part of form 3CD, clause 34(a) ]

Details of Tax deducted or collected as per the provisions of Chapter XVII-B or Chapter XVII-BB

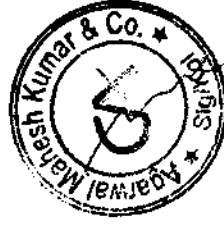
TAN	Sec.	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 3	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax ded. Or coll. Out of (6)	Total amount on which 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).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALH03469E	194Q	TDS on Purchases of Goods	1,63,61,144.00	1,63,61,144.00	1,63,61,144.00	16,512.00	-	-	-
CALH03469E	194C	Contract	1,31,86,195.00	1,31,86,195.00	1,31,86,195.00	2,46,544.00	-	-	-
CALH03469E	192	Directors' Salary	48,00,000.00	48,00,000.00	48,00,000.00	4,80,000.00	-	-	-

## ANNEXURE-"8"

[ To and forming part of form 3CD, clause 34(b) ]

Details of Statement of TDS & TCS furnished

TAN	Quarter	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of TDS or TCS contains information about all transactions which are required to be reported
CALH03469E	Q1	26Q	31-07-2022	21-07-2022	Yes
CALH03469E	Q1	24Q	31-07-2022	21-07-2022	Yes
CALH03469E	Q2	24Q	31-10-2022	27-10-2022	Yes
CALH03469E	Q2	26Q	31-10-2022	27-10-2022	Yes
CALH03469E	Q3	26Q	31-01-2023	31-01-2023	Yes
CALH03469E	Q4	26Q	31-05-2023	16-05-2023	Yes



# HIMALAYAN ROAD CONSTRUCTION PRIVATE LIMITED

M-Square Building, Sevoke Road, Siliguri

## ANNEXURE - "9"

[ To and Forming Part of Form 3CD, Clause - 44 ]

### BREAK-UP OF TOTAL EXPENDITURE

Type of Expenditure	Total Amount of Expenditure Incurred during the Year	Expenditure in respect of entities registered under GST				Expenditure relating to Entities not registered under GST
		Relating to goods or Services exempt from GST	Relating to Entities falling under Composition Scheme	Relating to Other Registered Entities	Total Payment to Registered Entities	
Revenue Expenditure	14,22,03,182.09	1,48,41,003.92		10,69,10,902.17	12,17,51,906.09	2,04,51,276.00
Capital Expenditure	97,42,990.67	77,30,281.00	-	20,12,709.67	97,42,990.67	-
Total	15,19,46,172.76	2,25,71,284.92	-	10,89,23,611.84	13,14,94,896.76	2,04,51,276.00

