

Name Of Assessee	: B & C Estates		
PAN	: AAHFB7046A		
Office Address	: 5-4-187/3,4, Soham Mansion, M.g. Road, Secunderabad, Telangana-500003		
Status	: FIRM	Assessment Year	: 2023 - 2024
Ward No	: ITO,W-10(4),HYD	Financial Year	: 2022 - 2023
D.O.I.	: 21/08/2006		
Mobile No.	: 9502200911		
Email Address	: accounts@modiproperties.com		
Name Of Bank	: Yes Bank		
Micr Code	: 500532002		
Ifsc Code	: Yesb0000097		
Address	: Begumpet, Secundrabad		
Account No.	: 009763700002182 [Validated]		
Return	: Original (Filing Date : 30/07/2023 & No. : 893478621300723)		
Import Date	: Ais : 25-07-2023 04:13 Pm	Tis : 25-07-2023 04:13 Pm	
	26as : 25-07-2023 04:13 Pm		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession

0

B And C Estates

Profit Before Tax As Per Profit And Loss Account	-517273
Add : Disallowed U/s 37	1905
	-515368

Less :

Interest On Fd Hdfe	117557	
Interest On Fd Yes Bank	197826	
Interest On It Refund	3943	-319326
		-834694

Income From Other Sources

607592

Yes Bank Limited (Aaacy2068d.ab354)	197826
Hdfe Bank Limited (Aaach2702h.ab772)	117557
Interest On Bank Fdr	180995
Interest On Bank Fd - Hdfe	107271
Interest On It Refund	3943
Total	607592

Inter-head Adjustment Of Losses U/s 71

Business Loss Set Off From Income From Other Sources

-607592

Current Year Losses Carried Forward

Business Loss Of Rs. 227102

Nil

Gross Total Income

Nil

Total Income

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil

Nil

Less Tax Deducted At Source

Section 194a: Other Interest

31540

31540

-31540

(31540)

Refundable

Details Of Bank Accounts

Name & Address Of The Bank Branch	Ifs Code	Account No.	Type Of Account	Status
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Hdfc Bank Ltd Bowenpally	HDFC0001378	00422320004620	Current A/c	VALIDATED
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LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	9320045	-	9320045
2020-21	Unabsorbed Depreciation	14849	-	14849
2021-22	Ordinary Business	950975	-	950975
2021-22	Unabsorbed Depreciation	11591	-	11591
2022-23	Ordinary Business	207788	-	207788
2022-23	Unabsorbed Depreciation	9235	-	9235
2023-24	Ordinary Business	-	-	227102

As per Form 26AS [File Creation Date: 25-07-2023] last imported on 25-07-2023 04:13 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
194A : Other Interest									
1.	MUMH03189E		HDFC BANK LIMITED	20981	02/03/2023	2098	2098	OS	
2.	MUMH03189E		HDFC BANK LIMITED	9981	21/02/2023	998	998	OS	
3.	MUMH03189E		HDFC BANK LIMITED	24313	22/01/2023	2431	2431	OS	
4.	MUMH03189E		HDFC BANK LIMITED	148	20/12/2022	15	15	OS	
5.	MUMH03189E		HDFC BANK LIMITED	8248	22/11/2022	825	825	OS	
6.	MUMH03189E		HDFC BANK LIMITED	53886	31/10/2022	5389	5389	OS	
Sub-Total (TAN)				117557		11756	11756		
1.	MUMY02084F		YES BANK LIMITED	1741	31/03/2023	174	174	OS	
2.	MUMY02084F		YES BANK LIMITED	703	31/03/2023	70	70	OS	
3.	MUMY02084F		YES BANK LIMITED	31975	30/03/2023	3198	3198	OS	
4.	MUMY02084F		YES BANK LIMITED	3403	08/03/2023	340	340	OS	
5.	MUMY02084F		YES BANK LIMITED	5055	01/03/2023	506	506	OS	
6.	MUMY02084F		YES BANK LIMITED	3058	01/02/2023	306	306	OS	
7.	MUMY02084F		YES BANK LIMITED	562	09/01/2023	56	56	OS	
8.	MUMY02084F		YES BANK LIMITED	523	09/01/2023	52	52	OS	
9.	MUMY02084F		YES BANK LIMITED	1026	09/01/2023	103	103	OS	
10.	MUMY02084F		YES BANK LIMITED	37896	29/12/2022	3790	3790	OS	
11.	MUMY02084F		YES BANK LIMITED	13142	01/12/2022	1314	1314	OS	
12.	MUMY02084F		YES BANK LIMITED	1011	17/11/2022	101	101	OS	
13.	MUMY02084F		YES BANK LIMITED	1197	13/11/2022	120	120	OS	
14.	MUMY02084F		YES BANK LIMITED	35901	29/09/2022	3590	3590	OS	
15.	MUMY02084F		YES BANK LIMITED	12822	02/09/2022	1282	1282	OS	
16.	MUMY02084F		YES BANK LIMITED	986	19/08/2022	99	99	OS	
17.	MUMY02084F		YES BANK LIMITED	1134	13/08/2022	113	113	OS	
18.	MUMY02084F		YES BANK LIMITED	9118	30/06/2022	912	912	OS	
19.	MUMY02084F		YES BANK LIMITED	548	30/06/2022	55	55	OS	
20.	MUMY02084F		YES BANK LIMITED	35507	30/06/2022	3551	3551	OS	
21.	MUMY02084F		YES BANK LIMITED	518	30/06/2022	52	52	OS	
Sub-Total (TAN)				197826		19784	19784		
Grand Total				315383		31540	31540		

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	GST,TDS	1905.00
	Total	1905.00

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from deposit	Other Source	194A	315383.00	315383.00	603649.00	-288266.00	315383.00	-288266.00
2	GST turnover	Profit & Loss		48313.00	48313.00	0.00	48313.00	0.00	Nil

		A/c							
3	GST purchases	Profit & Loss A/c		291112.00	291112.00	0.00	291112.00		

SOHAM SATISH MODI
(Partner)

ASSESSMENT YEAR		2023-2024		BALANCES AS ON:	31-03-2023	
NAME OF THE ENTITY:		M/s. B & C ESTATES				
BALANCE SHEET						
LIABILITIES	SCHED ULE	AMOUNT		ASSETS	SCHEDULE	AMOUNT
PARTNERS CAPITAL	A	92,59,983		CASH IN HAND	E	2,64,173
OUTSTANDING EXPENSES	B	6,338		CASH AT BANK	F	62,33,775
SUNDRY CREDITORS	C	13,96,750		FIXED ASSETS	G	38,667
				DEPOSITS, LOANS & ADVANCES	H	57,59,852
CUSTOMER ACCOUNTS	D	16,33,396				
		1,22,96,467				1,22,96,467
						0

ASSESSMENT YEAR		2023-2024		BALANCES AS ON:	31-3-23
NAME OF THE ENTITY:		M/s. B & C ESTATES			
PARTNERS CAPITAL ACCOUNTS					
GREEN SPACE PROPERTIES HYDERABAD PVT.LTD.					
To	balance b/fd. (1-4-22)	27,22,807.90	By	Balance c/fd. (31-3-23)	27,48,671.58
To	Share of Loss (5%)	25,863.68			
		27,48,671.58			27,48,671.58
CHANDA SRINIVASARAO					
To	Balance b/fd. (1-4-22)	9,88,554.92	By	Balance c/fd. (31-3-23)	10,45,455.01
To	Share of Loss (11%)	56,900.09			
		10,45,455.01			10,45,455.01
KV SUBBA REDDY					
To	Balance b/fd. (1-4-22)	4,64,675.26	By	Balance c/fd. (31-3-23)	5,37,093.55
To	Share of Loss (14%)	72,418.29			
		5,37,093.55			5,37,093.55
BHAVESH MEHTA					
To	Balance b/fd. (1-4-22)	11,71,743.12	By	Balance c/fd. (31-3-23)	12,36,402.31
To	Share of Loss (12.5%)	64,659.19			
		12,36,402.31			12,36,402.31
MEHUL MEHTA					
To	Balance b/fd. (1-4-22)	11,55,871.57	By	Balance c/fd. (31-3-23)	11,88,201.17
To	Share of Loss (12.5%)	32,329.60			
		11,88,201.17			11,88,201.17
PURVI MEHTA					
To	Balance b/fd. (1-4-22)	11,55,871.57	By	Balance c/fd. (31-3-23)	11,88,201.17
To	Share of Loss (12.5%)	32,329.60			
		11,88,201.17			11,88,201.17
K NAGESWAR RAO					
To	Balance b/fd. (1-4-22)	19,64,697.46	By	Balance c/fd. (31-3-23)	19,90,561.14
To	Share of Loss (5%)	25,863.68			
		19,90,561.14			19,90,561.14
K NIRMALA					

To	Balance b/fd. (1-4-22)	19,64,697.46	By	Balance c/fd. (31-3-23)	19,90,561.14
To	Share of Loss (5%)	25,863.68			
		19,90,561.14			19,90,561.14
K ASHOK					
To	Balance b/fd. (1-4-22)	19,64,697.46	By	Balance c/fd. (31-3-23)	19,90,561.14
To	Share of Loss (5%)	25,863.68			
		19,90,561.14			19,90,561.14
K ANURADHA					
To	Balance b/fd. (1-4-22)	19,64,697.46	By	Balance c/fd. (31-3-23)	19,90,561.14
To	Share of Loss (5%)	25,863.68			
		19,90,561.14			19,90,561.14
MODI PROPERTIES PVT. LTD.					
To	Share of Loss (25%)	1,29,318.38	By	Balance b/fd. (1-4-2022)	2,52,95,570.95
To	Balance c/fd. (31-3-2023)	2,51,66,252.57			
		2,52,95,570.95			2,52,95,570.95

ASSESSMENT YEAR	2023-2024	BALANCES AS ON:	31-03-2023
NAME OF THE ENTITY:	M/s. B & C ESTATES		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023			
		Amount in Rs.	
SCHEDULE-A			
PARTNERS CAPITAL:			
Green Sopace (5%)		(27,48,671.58)	
Chanda Srinivasarao (11%)		(10,45,455.01)	
KV Subba Reddy (14%)		(5,37,093.55)	
Bhavesh Mehta (12.5%)		(12,36,402.31)	
Mehul V Mehta (6.25%)		(11,88,201.17)	
Purvi M Mehta (6.25%)		(11,88,201.17)	
K Nageswar Rao (5%)		(19,90,561.14)	
K Nirmala (5%)		(19,90,561.14)	
K Ashok (5%)		(19,90,561.14)	
K Anuradha (5%)		(19,90,561.14)	
MPIPL (25%)		2,51,66,252.57	
		<u>92,59,983.24</u>	
SCHEDULE-B			
OUTSTANDING EXPENSES:			
ESI Payable		664.00	
PF Payable		2,531.00	
TDS Payable		2,093.00	
PT Payable		1,050.00	
		<u>6,338.00</u>	
SCHEDULE-C			
SUNDRY CREDITORS:			
Construction Material Vendors			
SUP-Premier Engineering Corporation		5,138.00	
SUP-Rajdhani Tiles Company		43,319.00	
SUP-Shubham Enterprises		1,238.00	
SUP-Summit Sales LLP		20,409.00	
Service Providers			
SP- Hiregange Associates		10,800.00	
SP-Summit Builders Statutory Payments		6,623.00	
SP-Summit Sales LLP Logistics		12,005.00	
Staff Credit balances			
Vijay Raj		40,913.00	
Nreddy Subhash		16,110.00	
Others			
DEPR-Maintenance & Security Deposit		12,40,194.72	
		<u>13,96,749.72</u>	
SCHEDULE-D			
CUST-D 502 Trisha Deka		33,889.00	
Cancelled Flats			
D-807 K.Venkata Krishna	6,78,987.00		
F-005 Pitta Srinivasa Reddy	8,47,952.80	15,26,939.80	
Suspense Account		72,567.20	
		<u>16,33,396.00</u>	
SCHEDULE-E			
CASH IN HAND			
Cash		2,64,172.70	
		<u>2,64,172.70</u>	
SCHEDULE-F			
BANK BALANCES:			
Fixed Deposit/accrued interest - HDFC		16,65,167.70	

		Amount in Rs.	
Fixed Deposit /accrued interest- Yes Bank		32,01,474.20	
Yes Bank Ltd		13,42,043.60	
HDFC Bank		25,089.20	
		62,33,774.70	
SCHEDULE-G			
FIXED ASSETS:			
As per statement		38,667.00	
		38,667.00	
SCHEDULE-H			
DEPOSITS, LOAND & ADVANCES:			
Deposits:			
Locon Solutions Pvt.Ltd. Deposit	50,000.00		
MPIPL Happy Card Deposit	90,000.00		
Mpipl - Vat Advance	1,50,000.00		
Praful Sanitary-Deposit	1,00,000.00		
Sri Balaji Enterprises-Security Deposit	53,384.00		
		4,43,384.00	
Construction Material Vendors Advances			
SUPADV-Decathlon Sports India Pvt Ltd	2,88,388.00		
SUPADV-Sachdev Sports Co. Pvt.Ltd	15,700.00		
SUP-Praful Sanitary	5,43,268.00	8,47,356.00	
Others			
GST Input	96,184.92		
Income Tax AY 2019-20 Excess Paid Refundable	34,41,389.00		
Income Tax Paid Under Protest AY 16-17	9,00,000.00		
TDS Receivable 22-23	31,538.30	44,69,112.22	
		57,59,852.22	

ASSESSMENT YEAR		2023-2024	BALANCES AS		31-03-2023					
NAME OF THE ENTITY:		M/s. B & C ESTATES								
FIXED ASSETS										
Sl.No.	Name of the Asset	W.D.F. 01.04.2022	Additions Before 30.09.22	Additions After 30.09.22	Deductions	Total	Rate of Depreciation	Amount of Depreciation	W.D.V. C/f. 31.03.2023	
1	Computer	1,424				1,424	40%	570	854	
2	Honda Aviator	16,090				16,090	15%	2,414	13,676	
3	Office Equipments	27,832				27,832	15%	4,175	23,657	
4	Printers	800				800	40%	320	480	
		46,146	-	-	-	46,146		7,479	38,667	

ASSESSMENT YEAR	2023-2024	BALANCES AS ON:	31-03-2023
NAME OF THE ENTITY:	M/s. B & C ESTATES		
SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-3-2023			
SCHEDULE-I			
Financial Expenses			
<i>FEXP-Bank Charges</i>	34,698.96		
	34,698.96		
SCHEDULE-J			
Statutory Interest & Penalties:			
<i>SIP-GST Late Fees</i>	640.00		
<i>SIP- Interest on TDS</i>	500.00		
<i>SIP- PF & ESI</i>	765.00		
	1,905.00		
SCHEDULE-K			
Professional Services:			
<i>PS-Admin-Audit</i>	3,518.00		
<i>PS-PO Service Charges</i>	14,140.88		
<i>Consultancy charges</i>	90,000.00		
	1,07,658.88		
SCHEDULE-L			
Salaries & Employee benefits			
<i>SAL-ESI Employer Contribution</i>	6,536.00		
<i>SAL-Gratuity</i>	1,09,150.00		
<i>SAL-Bonus</i>	7,132.00		
<i>SAL-Mobile Allowance</i>	4,788.00		
<i>SAL-PF Employer Contribution</i>	18,273.00		
<i>SAL-Salaries</i>	2,00,759.00		
	3,46,638.00		
SCHEDULE-M			
Other Indirect expenses:			
<i>OE-Misc. Expenses</i>	4,907.00		
<i>OIE-Depreciation</i>	7,479.00		
<i>OIE-Repairs & Maintenance-Equipment</i>	839.00		
<i>OIE - Round Off</i>	0.25		
<i>Sundry Balances Written Off</i>	1.00		
<i>Bad debits written off</i>	68,602.00	SSLLP Logestics	
	81,828.25		

ASSESSMENT YEAR	2023-2024	BALANCES AS ON:	31-3-2021
NAME OF THE ENTITY:	M/s. B & C ESTATES		
Details of Repairs & Maintenance			
Doors, Door Frames & Hardware		110.00	
Electrical		17,128.10	
Equipment		78,549.11	
False Ceiling		65,674.00	
Plumbing		5,365.10	
Sundry Purchases		95.00	
Tiles, Granite, Etc.		71,984.00	
LSUD - Borewell Drilling		40,000.00	
Transfer to Profit & Loss Account		2,78,905.31	