

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year

2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	SURENDER PAL SINGH			ALFPS1823D		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-3	
	PROP- DAYAL BUILDER	0				
	Road/Street/Post Office	Area/Locality		Status Individual		
	RAILWAY CROSSING	JUGSALAI				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	JAMSHEDPUR	JHARKHAND	831006	976297186924		
	Designation of AO(Ward/Circle)			Original or Revised		
	CIRCLE 3			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
265156081281017			28-10-2017			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2988526
	2	Deductions under Chapter-VI-A			2	180374
	3	Total Income			3	2808150
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	687468
	5	Interest payable			5	14674
	6	Total tax and interest payable			6	702142
	7	Taxes Paid	a	Advance Tax	7a	550000
			b	TDS	7b	1240
			c	TCS	7c	21000
d			Self Assessment Tax	7d	129902	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	702142	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by SURENDER PAL SINGH in the capacity of _____
 having PAN ALFPS1823D from IP Address 117.214.52.195 on 28-10-2017 at JAMSHEDPUR
 Dsc SI No & issuer 2343131CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

AUDIT REPORT

SURENDER PAL SINGH
PROP. : DAYAL BUILDER
PROP.: D. T. ENTERPRISES
 RAILWAY CROSSING
 JUGSALAI, JAMSHEDPUR
 JHARKHAND-831 006
ASSTT. YEAR : 2017-2018

COMPUTATION OF TAXABLE INCOME

INCOME FROM HOUSE PROEPRTY

Rent Received from Khusbu Gupta, Govindpur	72,000.00	
Rent Received from Govindpur	90,900.00	
Rent Received from Basisth Narayan Patra, Govindpur	6,000.00	
Rent Received from Anjali Rupam Kujur	35,000.00	
	<u>203,900.00</u>	
Less : 30% Statutory Deduction	61,170.00	142,730.00

INCOME FROM BUSINESS

Income from Dayal Builder	2,508,245.23	
Less : Income Considered under head Income from Other Sources	9,818.00	
	<u>2,498,427.23</u>	
Income from D. T. Enterprises	330,301.30	2,828,728.53

INCOME FROM OTHER SOURCES

Income from S/B Interest	9,818.00	
Income from others	7,250.00	17,068.00
		<u>2,988,526.53</u>
Less : Deduction U/s. 80 C		
LIP Paid 404,614.00	150,000.00	
Deduction U/s. 80 D	20,556.00	
Deduction U/s. 80 TTA	9,818.00	180,374.00
		<u>2,808,152.53</u>

Rounded off 2,808,150.00

Tax on Income	667,445.00	
Add : 3% Education Cess	20,023.00	
	<u>687,468.00</u>	

Less : T.C.S.	21,000.00	
T.D.S.	1,240.66	
Advance Income Tax.	550,000.00	
	<u>572,240.66</u>	
		115,227.34

Add : Interest U/s. 234 B	8,064.00	
Interest U/s. 234 C	6,610.00	
Tax Paid U/s. 140 A	14,674.00	
	<u>129,901.34</u>	

AUDIT-REPORT

AND

STATEMENT OF ACCOUNTS

OF

SURENDRA PAL SINGH

PROP.: DAYAL BUILDERS

B.S.PLAZA BUILDING,

GROUND FLOOR,MAIN-ROAD,

BISTUPUR,JAMSHEDPUR

FOR THE YEAR ENDED 31ST MARCH 2017

**J.SUBHASH & CO.
CHARTERED ACCOUNTANTS
12, RJS BUILDING,
DIAGONAL ROAD,
BISTUPUR, JAMSHEDPUR- 831 001**

☎ : 0657 – 2321419,2321549

✉ : jsubhash49@gmail.com

FORM NO 3CB
[See Rule 6G (1) (B)]

AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961, IN THE CASE
OF A PERSON REFERRED TO IN CLAUSE (B) OF SUB-RULE (1) OF RULE 6G

We have examined the Balance Sheet as at 31st March, 2017 and the Profit and Loss Account for the period beginning from 01.04.2016 to ending on 31.03.2017, attached herewith, of SURENDER PAL SINGH, PROP. :MS DAYAL BUILDERS, B.S.PLAZA,GROUND FLOOR,MAIN ROAD, P.O.BISTUPUR, JAMSHEDPUR, JHARKHAND (PAN ALFPS1823D)

We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the Head Office at Jamshedpur – 831 001.

(A) We report the following observation/comments/discrepancies/inconsistencies if any:-

(B) Subject to above:-

- (a) We have obtained all the information and the explanation, which to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (b) In our opinion, proper books of accounts have been kept at the Head office of the assessee so far as appears from our examination of the books.
- (c) In our opinion and the best of our information and according to the explanation given to us, the said accounts, read with notes thereon, if any, gives a true and fair view:

(I) IN THE CASE OF THE BALANCE SHEET, OF THE STATE OF THE AFFAIRS OF THE ASSESSEE AS AT 31ST MARCH, 2017 AND

(II) IN THE CASE OF THE PROFIT AND LOSS ACCOUNT, OF THE PROFIT OF THE ASSESSEE FOR THE YEAR ENDED ON THAT DATE

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No 3CD.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No 3CD are true and correct. Subject to following observation/qualification, if any;



NAME : ANIL KUMAR AGARWAL
M. NO. : 079585
ADDRESS : J.SUBHASH & CO.
CHARTERED ACCOUNTANTS
12, R.J.S. BUILDING,
DIAGONAL ROAD, BISTUPUR
JAMSHEDPUR - 831001.

Place : Jamshedpur
Date : 25.10.2017

Form No 3 CD
(See rule 6G(2))

Statement of Particulars required to be furnished under section 44AB of the
Income -Tax Act, 1961.

PART -A

1. Name of the Assessee **SURENDER PAL SINGH**
PROP. : DAYAL BUILDERS
2. Address **B.S.PARK PLAZA BUILDING,**
BISTUPUR, JAMSHEDPUR-831001
3. Permanent Account No **ALFPS1823D**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same **Sales Tax Regn. No.:**
Service Tax Regn.No.ALFPS1823DSD001
5. Status **PROPRIETORSHIP**
6. Previous Year **From 01.04.2016 to 31.03.2017**
7. Assessment Year **2017- 2018**
8. Indicate the relevant clause of section 44 AB under which the audit has been conducted **Clause (a) of 44AB**

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 in their profit sharing ratio since the last date of the 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). **Builder**
Business Code : 0401
- (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**



M/s. DAYAL BUILDERS

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Proprietor.

- (b) List of Books of account maintained and the address at which the books of accounts are kept (In case books of accounts are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location)
- (c) List of books of account and nature of relevant documents examined
12. Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).
13. (a) Method of accounting employed in the previous year.
- (b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.
- (d) Whether any adjustment is required to be made in the profit or loss for complying with the provision of Income computation & disclosure standards notified U/s. 145 (2)
- (e) If answer to (d) above is in affirmative give Details of such adjustment
- (f) Disclosure as ICDS
14. (a) Method of valuation of closing stock employed in the previous year.
- (b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit and loss.
15. A. Give the following particulars of the capital asset converted into stock-in-trade :-
- (a) Description of capital assets;
- (b) Date of acquisition;
- (c) Cost of acquisition;
- (d) Amount at which the assets is converted in to stock-in-trade;
16. Amounts not credited to the profit or loss account, being -
- (a) The items failing within the scope of section 28;

Cash Book, Ledger, Bank Register & Allied Documents.
Address :
B.S.Park Plaza, Bistupur, Jamshedpur, Jharkhand

---Do---

NO

Mercantile

No

N.A

Not Applicable

Not Applicable
 Not Applicable
 Details as per Annexure - I
 At Cost

NIL

N.A

NIL



M/s. DAYAL BUILDER S

S. Singh
 Proprietor.

- | | |
|---|--|
| <p>(b) List of Books of account maintained and the address at which the books of accounts are kept (In case books of accounts are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location)</p> <p>(c) List of books of account and nature of relevant documents examined</p> | <p>Cash Book, Ledger, Bank Register & Allied Documents.
 Address :
 B.S.Park Plaza, Bistupur, Jamshedpur, Jharkhand</p> |
| <p>12. Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).</p> | <p>---Do---</p> <p>NO</p> |
| <p>13. (a) Method of accounting employed in the previous year.</p> <p>(b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.</p> <p>(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.</p> <p>(d) Whether any adjustment is required to be made in the profit or loss for complying with the provision of Income computation & disclosure standards notified U/s. 145 (2)</p> <p>(e) If answer to (d) above is in affirmative give Details of such adjustment</p> <p>(f) Disclosure as ICDS</p> | <p>Mercantile</p> <p>No</p> <p>N.A</p> <p>Not Applicable</p> <p>Not Applicable
 Not Applicable
 Details as per Annexure – I
 At Cost</p> |
| <p>14. (a) Method of valuation of closing stock employed in the previous year.</p> <p>(b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit and loss.</p> | <p>NIL</p> |
| <p>15. A. Give the following particulars of the capital asset converted into stock-in-trade :-</p> <p>(a) Description of capital assets;</p> <p>(b) Date of acquisition;</p> <p>(c) Cost of acquisition;</p> <p>(d) Amount at which the assets is converted in to stock-in-trade;</p> | <p>N.A</p> |
| <p>16. Amounts not credited to the profit or loss account, being: -</p> <p>(a) The items failing within the scope of section 28;</p> | <p>NIL</p> |



M/s. DAYAL BUILDER S

S. Singh
Proprietor.

- (b) The Performa credits, drawback, refund of duty of customs or excise or service tax, or refund of sale tax or value added tax, where such credits, drawbacks or refunds, are admitted as due by the authorities concerned; NIL
- (c) Escalation claims accepted during the previous year; NIL
- (d) Any other item of income; NIL
- (e) Capital receipts, if any; NIL
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: N.A

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 of written down value, as the case may be.
- (d) Additions/Deductions during the year with dates; in the case of any addition of an assets, date put to use; including adjustment on account of :-
- (i) Central value Added Tax credit claimed and allowed under 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.

Details as per Schedule - D attached to this Report

19. Amounts admissible under sections : 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA) 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E NIL

Amount Debited to the profit and loss account ;
Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions. If any specified under the conditions, if any specified under the relevant 14 provisions of Income tax Act. 1961 or Income tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.



M/s. DAYAL BUILDERS

S. Singh
Proprietor

20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profit or dividend. [Section 36(1)(ii)] NIL
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): Details as per Annexure – II Attached to this Report
21. (a) Amounts debited to the profit and loss account being: -
- Expenditure of capital nature. NIL
 - Expenditure of personal nature. NIL
 - Expenditure of advertisement NIL
 - Expenditure incurred at clubs being cost for clubs services and facilities used NIL
 - Expenditure by way of penalty or fine for violation of any law for the time being in force NIL
 - Expenditure by way of Any other penalty or fine not covered above NIL
 - Expenditure incurred for any purpose which is an offence or which is prohibited by law; NIL
- (b) Amount inadmissible under section 40(a), if yes (Annexure attached), if No. (No) :- NO
- (c) Amounts debited to profit or loss account being, Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof, year NIL
- (d) Disallowance/deemed Income under section 40A(3) :
- (A) On the basis of the examination of books of account and other relevant documents /evidence, Whether the expenditure covered under section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : YES
 - (B) On the basis of the examination of books of account and other relevant documents /evidence, Whether the payment referred to in section 40A(3A) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A). YES
- (e) Provision for payment of gratuity not allowable under section 40A(7); NIL
- (f) Any sum paid by assessee as an employer not allowable under section 40A(9); NIL
- (g) Particulars of any liability of a contingent nature. NIL



M/s. DAYAL BUILDER S

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Proprietor.

- (h) Amount of deduction inadmissible in term of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; **NIL**
- (i) Amount inadmissible under the provision to section 36(1)(iii); **NIL**
22. Amount of Interest inadmissible under section 23 of the Micro, small and Medium Enterprises Development act 2006 **NIL**
23. Particulars of payments made to person specified under section 40A(2)(b). **NIL**
24. Amounts deemed to be Profits and gains under section 32AC or 33AB or 33ABA or 33AC. **NIL**
25. Any amount of profit chargeable to tax under section 41 and computation thereof. **NIL**
26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) 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 year and was
- | | | | |
|--|--|------------|--|
| (a) Paid during the previous year; | | NIL | |
| (b) Not paid during the previous year; | | NIL | |
- (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); | PF | 47,603.00 | 25.10.2017 |
| | ESIC | 12,421.0 | 25.10.2017 |
| | T.D.S | 39,807.00 | |
| | T.D.S. | 10,494.00 | 24.10.2017 |
| (b) Not paid on or before the aforesaid date | | NIL | |
- (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account. **NO**
27. (a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central value added tax credits in the accounts. **NIL**
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. **NIL**



M/s. DAYAL BUILDERS
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28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia), if yes, please furnish the details of the same.

NIL

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.

NIL

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

NIL

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 of the lender or depositor;
- (ii) Address of the lender or depositor
- (iii) PAN of the lender or depositor
- (iv) Amount of loan taken or deposit or accepted;
- (v) Whether the loan or deposit was squared up during the previous year ;
- (vi) Maximum amount outstanding in the account at any time during the previous year;
- (vii) Whether the loan or deposit was taken or accepted by cheque or Bank draft or use of electronic clearing system through a Bank Account.
- (viii) 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.

Manjeet Kaur
Jugsalai, Jamshedpur-831006

Rs. 1,00,000.00

NO

Rs. 6,55,000.00

YES

YES

(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 of the person from whom specified sum is received
- (ii) Address of the person from who specified sum is received
- (iii) PAN of the person from whom specified sum is received
- (iv) Amount of specified sum taken or accepted
- (v) Whether the specified sum was taken or

Not Applicable



M/S. DAYAL BUILDERS

Dayal
Proprietor.

accepted by 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.

- (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: -

	Mnajeet Kaur Jugsalai, JSR-6 BEAPK4790L	Garima Singh
(i) Name of the payee		
(ii) Address of the payee		
(iii) PAN of the Payee		
(iv) Amount of the repayment;	Rs. 3,91,000.00	Rs. 5,00,000.00
(v) Maximum amount outstanding in the account at any time during the previous year;	Rs. 6,55,000.00	Rs. 5,00,000.00
(vi) Whether the repayment was made by cheque or Bank draft or use of electronic clearing system through a Bank account.	YES	YES
(vii) In case the repayment was made by cheque or Bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	YES	YES

- (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 of the payer
(ii) Address of the payer
(iii) PAN of the payer
(iv) Amount of loan or deposit or any specified advance received by cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

NIL

- (e) Particulars of repayment of loan or deposit or any specified advance in an account exceeding the limit specified in section 269T received

NIL



M/s. DAYAL BUILDER S

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Proprietor.

- (i) Name of the payer
- (ii) Address of the payer
- (iii) PAN of the payer
- (iv) Amount of loan or deposit or any specified Received by cheque or a bank draft which Is not an account payee or account apyee Bank draft during the previous year

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

Serial Number	Assessment Year	Nature of Loss/ allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
-----NIL-----					

(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 section 79.

NIL

(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

NIL

(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.

NIL

(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.

NIL

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

Deduction U/s. 80 C 1,50,000.00
Deduction U/s. 80 D 20,556.00
Deduction U/s. 80 TTA 9,818.00

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of chapter XVII-B or XVII-BB, If Yes please furnish

Details as per Annexure - III
Attached to this Report

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details

YES

Tax deduction and collection Account Number (TAN)
Type of Form
Due Date for Furnishing



M/s. DAYAL BUILDERS
S. Dayal
Proprietor.

Date of Furnishing, If Furnished.
Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported.

- (c) Whether the assessee is liable to a pay interest under section 201 (1A) or section 206C (7). If yes, please furnish :

Tax Deduction and Collection Account Number (TAN)

Amount of Interest U/s. 201 (1A)/ 206 C(7) is payable.

Amount paid out of above alongwith Date of payment

NO

35. (a) In the case of a trading concern, give quantitative details of principal item of goods traded:

Not Applicable

- (i) Opening stock;
(ii) Purchase during the previous year;
(iii) Sales during the previous year;
(iv) Closing stock;
(v) Shortage/excess, if any,

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

Not Applicable

A. Raw Materials:

- (i) Opening stock;
(ii) Purchase during the previous year;
(iii) Consumption during the previous year;
(iv) Sales during the previous year;
(v) Closing stock;
(vi) * Yield of finished products;
(vii) * Percentage of Yield;
(viii) Shortage/ excess, if any,

B. Finished Products/ By-Products;

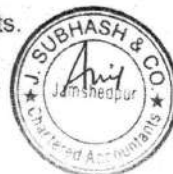
- (i) Opening stock;
(ii) Purchase during the previous year;
(iii) Quantity Manufactured during the previous year;
(iv) Sales during the previous year;
(v) Closing stock;
(vi) Shortage/ excess, if any,

Not Applicable

36. In the case of a domestic company, details of tax on distributed profit under section 115-O in the following form: -

Not applicable.

- (a) Total amount of distributed profit;
(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) Date of payment with amounts.



M/s. DAYAL BUILDERS

Dayal
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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.

Not applicable.

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.

Not applicable.

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

Not applicable.

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

Details as per annexure- IV attached to this report

- (1) Total Turnover of the Assessee
- (2) Gross Profit / Turnover
- (3) Net Profit / Turnover;
- (4) *Stock in trade/ Turnover;
- (5) Material consumed/ Finished goods products.

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.

No any demand raised or refund issued during the previous year as reported by the Assessee



Anil Kumar Agarwal

NAME : Anil Kumar Agarwal
(Partner)
M. NO. : 079585
ADDRESS : J. Subhash & Co.
Chartered Accountants
12, RJS Buidling,
Diagonal Road, Bistupur
Jamshedpur-831001

Place : Jamshedpur
Date : 25.10.2017

M/s. DAYAL BUILDER S

Sprmh
Proprietor.

SURENDRA PAL SINGH
PROP. : DAYAL BUILDERS
B.S. PARK PLAZA BUILDING
GROUND FLOOR MAIN ROAD,
BISTUPUR, JAMSHEDPUR
ASST. YEAR : 2017-2018

ANNEXURE : I

FORMING PART OF CLAUSE 13 (e) OF FORM NO. 3 CD

ICDS	DISCLOSURE
ICDS I - Accounting Policies	The financial statements have been prepared on the historical cost basis and are in accordance with generally accepted accounting principle Mercantile method of accounting has been employed unless otherwise specifically stated elsewhere in this schedule. However, where amount is immaterial/negligible and / or establishment of accrual/determination of amount is not possible, no entry is made for accrual
ICDS II - Valuation of Inventories	The Assessee is a Builder hence Valuation of Inventories is not applicable
ICDS III - Construction Contracts	The Amount of Construction revenue recognized as revenue in the period is as per annexed audited financial statements.
ICDS IV - Revenue Recognition	Revenue recognised form construction of Building
ICDS V - Tangible Fixed Assets	Tangible assets are carried at cost/WDV less depreciation based on written down value method
ICDS VII - Governments Grants	Not Applicable, No Government Grants was taken by the Assessee
ICDS IX - Borrowing Costs	Interest and other borrowing costs attributable to qualifying assets, are added to the cost of the qualifying asset, until such time as the assets are substantially ready for their intended use. Qualifying assets are those that necessarily take more than 1year or substantial period of time to get ready for their intended use. Other borrowing cost is recognised in Profit & Loss account in the year in which they are incurred.
ICDS X - Provisions, Contingent Laibilities and Contingent Assets	Provision involving a substantial degree of estimation in measurment are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contigent liabilities and Asstets are not recognised and nor disclosed in the financial statement as reported by the Assessee



M/s. DAYAL BUILDERS

Surendra Pal Singh
Proprietor.

J. SUBHASH & CO.
Chartered Accountants

SURENDER PAL SINGH

PROP. : DAYAL BUILDERS
B. Z. PLAZA BUILDING
GROUND FLOOR MAIN ROAD,
BISTUPUR, JAMSHEDPUR
ASSTT. YEAR : 2017-2018

ANNEXURE : II

FORMING PART OF CLAUSE 20 (b) OF FORM NO. 3 CD

Serial Number	Nature of Fund	Sum Received from employees	Due Date for Payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
1	P.F	9,600.00	20.05.2016	9,600.00	07.05.2016
2	P.F	8,299.00	20.06.2016	8,299.00	11.06.2016
3	P.F	9,628.00	20.07.2016	9,628.00	12.07.2016
4	P.F	8,996.00	20.08.2016	8,996.00	12.08.2016
5	P.F	9,339.00	20.09.2016	9,339.00	14.09.2016
6	P.F	9,869.00	20.10.2016	9,869.00	14.10.2016
7	P.F	11,693.00	20.11.2016	11,693.00	12.11.2016
8	P.F	10,821.00	20.12.2016	10,821.00	12.02.2017
9	P.F	10,713.00	20.01.2017	10,713.00	12.02.2017
10	P.F	11,250.00	20.02.2017	11,250.00	12.02.2017
11	P.F	11,158.00	20.03.2017	11,158.00	25.10.2017
12	P.F	10,556.00	20.04.2017	10,556.00	25.10.2017
1	ESIC	1,404.00	21.05.2016	1,404.00	07.05.2016
2	ESIC	1,216.00	21.06.2016	1,216.00	11.06.2016
3	ESIC	1,408.00	21.07.2016	1,408.00	12.07.2016
4	ESIC	1,315.00	21.08.2016	1,315.00	06.08.2016
5	ESIC	1,341.00	21.09.2016	1,341.00	14.09.2016
6	ESIC	1,442.00	21.10.2016	1,442.00	14.10.2016
7	ESIC	1,711.00	21.11.2016	1,711.00	12.11.2016
8	ESIC	1,584.00	21.12.2016	1,584.00	19.12.2016
9	ESIC	1,568.00	21.01.2017	1,568.00	07.02.2017
10	ESIC	1,647.00	21.02.2017	1,647.00	07.02.2017
11	ESIC	1,632.00	21.03.2017	1,632.00	25.10.2017
12	ESIC	1,720.00	21.04.2017	1,720.00	25.10.2017



M/s. DAYAL BUILDERS
S.P.
Proprietor.

J.SUBHASH & CO.
Chartered Accountants

SURENDER PAL SINGH
PROP. : DAYAL BUILDERS
B.S. PLAZA BUILDING, GROUND FLOOR
MAIN ROAD, BISTUPUR, JAMSHEDPUR
ASST. YEAR : 2017-2018

ANNEXURE - III

FORMING PART OF PARA 34 clause (a) OF FORM 3CD

Tax Deduction & Tax Collection Account Number TAN	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in Column(3)	Total Amount which tax was required to be deducted or collected out of (4)	Total Amount on which tax was deducted or collected at specified rate out of (5)	Amount of Tax Deducted or Collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of Tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the central Government out of (6) & (8)
1	2	3	4	5	6	7	8	9	10
RCHM02296A	94C	Contract Business	17,798,252.00	17,798,252.00	17,783,252.00	249,819.00	15000	150	NIL
	92B	Salary	1,160,000.00	1,160,000.00	1,160,000.00	11,639.00	N.A.	N.A.	NIL
	94A	Interest other than Security	104,940.00	104,940.00	104,940.00	10,494.00	N.A.	N.A.	NIL
	94J	Professional or Technical Services	120,650.00	120,650.00	120,650.00	12,065.00	N.A.	N.A.	NIL



M/s. DAYAL BUILDERS

Surender Pal Singh
Proprietor.

J. SUBHASH & CO.
Chartered Accountants

SURENDER PAL SINGH
PRPO. : DAYAL BUILDERS
B. S. PLAZA BUILDING
GROUND FLOOR, BISTUPUR
JAMSHEDPUR, JHARKHAND
ASST. YEAR : 2017-2018

ANNEXURE - IV

FORMING PART OF PARA 40 OF FORM 3CD

Sl.No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover of the Assessee	Rs. 45167743.28	Rs. 73776887.00
2	Gross Profit/Turnover	Not Applicable	Not Applicable
3	Net Profit/Turnover	2,508,245.23	2,227,331.75
		45,167,743.28	73,776,887.00
		5.55%	3.02%
4	Stock-in-trade/turnover Average Stock (Opening Stock + Closing Stock)/2	Not Applicable	Not Applicable
5	Material consumed/finished goods produced	N.A.	N.A.



M/s. DAYAL BUILDERS
Suresh
Proprietor.

SURENDER PAL SINGH
PROP. : DAYAL BUILDERS
B. S. PLAZA BUILDING,
GROUND FLOOR, MAIN ROAD,
BISTUPUR, JAMSHEDPUR
JHARKHAND-831 001

BALANCE SHEET AS ON 31ST MARCH 2017


<u>CAPITAL & LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
Proprietor's Capital	A	10,881,472.35
Loan & Borrowings	B	78,876,129.23
Current Liabilities & Provisions	C	131,446,497.41
TOTAL		<u>221,204,098.99</u>

<u>ASSETS & PROPERTIES</u>		<u>AMOUNT(Rs)</u>
Fixed Assets	D	20,027,859.00
Investment & Deposit	E	2,982,156.00
Current Assets	F	198,194,083.99
TOTAL		<u>221,204,098.99</u>

Notes to the Accounts as per Schedule 'G'

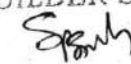
In Terms of our annexed report of even date

For : J. Subhash & co.
Chartered Accountants
F.R.No. 908040C


ANIL KUMAR AGARWAL
(Partner)
M.No. 079385

Place : Jamshedpur
Date : 25.10.2017

M/s. DAYAL BUILDERS


Proprietor.

SURENDER PAL SINGH .
 PROP. : DAYAL BUILDERS
 B. S. PLAZA BUILDING,
 GROUND FLOOR, MAIN ROAD,
 BISTUPUR, JAMSHEDPUR

PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH, 2017

<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>	<u>AMOUNT(RS)</u>
A. Gross Receipt	45,167,743.28	
Closing Work-in-Progress	187,620,360.00	
Interest on Security Deposit	10,953.30	
Interest on S/B A/c.	9,818.00	232,808,874.58
B. EXPENDITURE		
Opening Work-in-Progress	142,410,803.00	
Purchase	39,145,292.69	
Repair & Maintenance	706,442.00	
Carriage inward	115,463.74	
Job Off Loading Expenses	17,798,252.39	
Wages	3,070,800.00	
Site Development	6,245,492.00	
Fuel Expenses	776,260.79	
Electricity	386,619.64	
Bank Charges	337,701.63	
Advertisement	152,567.00	
Service Tax	970,181.00	
Vat Paid	250,000.00	
Audit Fee	70,150.00	
Consultancy Charges	128,950.00	
Depreciation	1,056,946.00	
General Expenses	291,117.46	
House Rent Allowance	365,000.00	
Insurance Charges	213,440.00	
Interest on Loan	880,877.44	
Interest to Bank	6,794,520.50	
Interest on Unsecured Loan	104,940.00	
Interest to Others	8,315.00	
Provident Fund	148,962.00	
ESIC	52,191.00	
Installation Charges	3,057,316.00	
Professional Tax	3,750.00	
M. V. Expenses	120,145.00	
Printing & Stationary	18,220.00	
Salary & Wages	3,227,274.00	
Security Charges	1,172,877.24	
Staff Welfare	13,500.00	
Telephone Charges	83,866.00	
Travelling & Conveyance	122,395.83	
		230,300,629.35
C. Net Profit transferred to Capital A/c (A - B)		<u>2,508,245.23</u>

In terms of our annexed report of even date
 Notes to the Accounts as per Schedule 'G'
 For: J. SUBHASH & CO.

Chartered Accountants
 F.No. 008040
 Jamshedpur
 Anil Kumar Agarwal
 (Partner) Accountant
 M.NO. 676698

Place : Jamshedpur
 Date : 25.10.2017

M/s. DAYAL BUILDERS

Surender Pal Singh
 Proprietor.

J.SUBHASH & CO.
Chartered Accountants

SURENDER PAL SINGH
PROP. : DAYAL BUILDERS
B. S. PLAZA BUILDING.
GROUND FLOOR, MAIN ROAD,
BISTUPUR, JAMSHEDPUR

SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2017

Schedule A - Capital Account Amount(Rs)

DETAILS OF PROPRIETOR'S CAPITAL

SURENDER PAL SINGH

Opening Balance	9,969,939.31	
Add: Profit During the year	2,508,245.23	
	12,478,184.54	
Less: Drawing	1,596,712.19	10,881,472.35
		<u>10,881,472.35</u>

Schedule B - Loans & Borrowings

Amount(Rs)

Secured Loan

Old-United Bank of India-974210032133-UTBI0BIUJ46	19,168,667.62	
TL-Loan from United Bank of India-974300008358	4,251,660.00	
TL-Loan from United Bank of India -974300010557	4,988,668.00	
Loan from Daimler Financial Services India Pvt. Ltd.	2,745,379.67	
Term Loan from HDFC Bank	898,853.86	
Term Loan from HDFC Bank	28,569.58	
S.B.I-C.A/c.-35316732109-SBIN0012814	41,352,867.50	73,434,686.23

Unsecured Loan

Gurukripa Agency b/f	4,000,000.00	
Dayaloon Developer	400,000.00	
Pratap Singh	677,443.00	
Manjeet Kaur	364,000.00	
		<u>5,441,443.00</u>
		<u>78,876,129.23</u>

Schedule C - Current Liabilities & Provision

Amount(Rs)

Advance from Customers	114,602,555.00
Sundry Creditors	16,541,143.41
Salary Payable	94,339.00
Legal Fee Payable	35,000.00
TDS Payable	50,301.00
PF Payable	47,803.00
ESIC Payable	12,421.00
Audit Fee Payable	63,135.00
	<u>131,446,497.41</u>



M/s. DAYAL BUILDERS

S. Singh
Proprietor.

J.SUBHASH & CO.
Chartered Accountants

SURENDER PAL SINGH
PROP. : DAYAL BUILDERS
B. S. PLAZA BUILDING,
GROUND FLOOR, MAIN ROAD,
BISTUPUR, JAMSHEDPUR

SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2017

<u>Schedule D - Fixed Assets</u>		<u>Amount(Rs)</u>
Construction of Dayal villa Marriage Hall at Dayal City		7,727,609.00 6,201,612.00
Air Conditioner	240,335.00	
Less : Depreciation	<u>24,034.00</u>	216,301.00
Building	88,577.00	
Less : Depreciation	<u>8,858.00</u>	79,719.00
Computer	95,631.00	
Less : Depreciation	<u>57,379.00</u>	38,252.00
Car	5,227,275.00	
Less : Depreciation	<u>784,091.00</u>	4,443,184.00
Cycle	591.00	
Less : Depreciation	<u>89.00</u>	502.00
Furniture	50,554.00	
Less : Depreciation	<u>5,055.00</u>	45,499.00
Machinery	146,032.00	
Less : Depreciation	<u>21,905.00</u>	124,127.00
Motor Vehicle	197,231.00	
Less : Depreciation	<u>29,585.00</u>	167,646.00
Two Wheeler	100,413.00	
Add : Purchase -31.01.2017	<u>61,869.00</u>	
	162,282.00	
Less : Depreciation	<u>19,702.00</u>	142,580.00
Invertor	8,262.00	
Less : Depreciation	<u>826.00</u>	7,436.00
Mobile Phone	183,645.00	
Less : Depreciation	<u>18,365.00</u>	165,280.00
Office Equipment	230,330.00	
Add : Purchase (Before Sep.2016)	<u>260,416.00</u>	
Add : Purchase (After Sep.2016)	<u>14,700.00</u>	
	505,446.00	
Less : Depreciation	<u>49,810.00</u>	455,636.00
Lap Top	501.00	
Less : Depreciation	<u>301.00</u>	200.00
Tractor	240,474.00	
Less : Depreciation	<u>36,071.00</u>	204,403.00
Electric Installation	8,748.00	
Less : Depreciation	<u>875.00</u>	7,873.00
		<u>20,027,859.00</u>



M/s. DAYAL BUILDERS

S. P. Singh
Proprietor.

J.SUBHASH & CO.
Chartered Accountants

SURENDER PAL SINGH
PROP. : DAYAL BUILDERS
B. S. PLAZA BUILDING.
GROUND FLOOR, MAIN ROAD,
BISTUPUR, JAMSHEDPUR

SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2017

Schedule E - Investment & Deposit	Amount(Rs)
Security Deposit with JUSCO	2,982,156.00
	<u>2,982,156.00</u>

Schedule F - Current Assets	Amount(Rs)
Advance Income Tax (A/Y 2017-2018)	550,000.00
T.D.S (A/Y 2017-2018)	1,095.66
Advance for Land	4,343,500.00
Advance to	
Devendra Singh	1,000,000.00
Randhir Pal Singh Bhatia	500,000.00
Satbir Singh	1,000,000.00
Advance to Saheb Singh	<u>300,000.00</u>
	2,800,000.00
Closing Work-in-Progress (As certified by the Proprietor)	187,620,360.00
Cash at Bank	
IDBI Bank Ltd.-C.A/c.-1710200039303-IBKL0000017	9,422.57
Federal Bank-C.A/c.-11970200401298-FDRL0001197	2,892.65
State Bank of India -C.A/c.-35291897574-SBIN0012814	1,114,614.28
United Bank of India -C.A/c.-974050013758-UTBI0BIUJ46	207,474.48
HDFC Bank-C.A/c.-50200019279139-HDFC0002484	530,830.40
United Bank of India-S/B A/c.974010144414-UTBI0BIUJ46	5,182.55
Allahabad Bank S/b A/c.No-50012313677-ALLA0210352	28,702.00
Allahabad Bank Escrow A/c. 8628	<u>4,142.00</u>
	1,903,260.93
Cash in hand (As Certified by the Proprietor)	975,867.40
	<u>198,194,083.99</u>



M/S. DAYAL BUILDERS

Surender Pal Singh
Proprietor.

J.SUBHASH & CO.
Chartered Accountants

M/S DAYAL BUILDERS
PROP.: SURENDER PAL SINGH
B.S.PLAZA BUILDING
GROUND FLOOR, MAIN ROAD
BISTUPUR, JAMSHEDPUR
JHARKHAND-831001
ASST. YEAR - 2017-18

SCHEDULE - 'G'

FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS A/C 31ST MARCH, 2017

1. SIGNIFICANT ACCOUNTING POLICIES:

A. GENERAL

- i) These accounts are prepared on the historical cost basis and on the accounting principal of a going concern.
- ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals and standard issue by the Institute of Chartered Accountants of India.
- iii) These financial statements are the responsibility of the firm's Management. Our responsibility is to express an opinion on these financial statement based on our audit.
- iv) We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. -

B. REVENUE RECOGNITION

The firm follows the mercantile system of accounting and recognized Income and Expenditure on accrual basis.

C. FIXED ASSETS

Fixed Assets are recorded at the cost of acquisition inclusive of duties, taxes and other incidental charge related to the acquisition.

D. DEPRECIATION

Depreciation on Assets have been Charged on written down value.

E. Since the Firm is engaged in Construction Business, the following part of clause 35(a) (b) of Form No. 3CD regarding quantitative details are not applicable.

2. CONTINGENT LIABILITIES :

The firm does not recognize any such liabilities

For J.SUBHASH & CO.
Chartered Accountants
F.No. 108040C



Place: Jamshedpur
Date : 25.10.2017