

# 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  
**2018-19**

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	XXXX XXXX 6924		
	Designation of AO(Ward/Circle)			Original or Revised		
	CIRCLE 3			ORIGINAL		
E-filing Acknowledgement-Number			Date(DD/MM/YYYY)	28-10-2018		
351209321281018						
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	4749371
	2	Deductions under Chapter-VI-A			2	174454
	3	Total Income			3	4574920
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	1229526
	5	Interest and Fee Payable			5	6492
	6	Total tax, interest and Fee payable			6	1227018
	7	Taxes Paid	a	Advance Tax	7a	1000000
			b	TDS	7b	218733
			c	TCS	7c	8285
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	1227018	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10	71780	
		Others				
			0			
			71780			

This return has been digitally signed by SURENDER PAL SINGH in the capacity of Self  
 having PAN ALFPS1823D from IP Address 112.133.232.2 on 28-10-2018 at JAMSHEDPUR  
 Dse SI No & issuer 2411022343099938686CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify, Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

SURENDER PAL SINGH  
 PROP. : DAYAL BUILDER  
 PROP. : D. T. ENTERPRISES  
 RAILWAY CROSSING  
 JUGSALAI, JAMSHEDPUR  
 JHARKHAND-831 006  
 ASSTT. YEAR : 2018-2019

COMPUTATION OF TAXABLE INCOME

**INCOME FROM HOUSE PROPERTY**

Rent Received from Anirban Patra	184,000.00	
Rent Received from Rajni Kumari	521,701.00	
Rent Received from Mohit Kumar	159,887.00	
	<u>865,588.00</u>	
Less : 30% Statutory Deduction	<u>259,676.00</u>	605,912.00

**INCOME FROM BUSINESS**

Income from Dayal Builder	4,069,607.96	
Less : Income Considered under head Income from Other Sources	<u>66,023.40</u>	
	4,003,584.56	
Income from D. T. Enterprises (Gross Receipt Rs. 8,26,715.00)	<u>66,150.00</u>	4,069,734.56

**INCOME FROM OTHER SOURCES**

Income from S/B Interest	3,361.00	
Income from Interest on Bank Guarantee	23,967.00	
Income from Interest on FDR	38,695.40	
Income from others	<u>7,700.00</u>	73,723.40
		<u>4,749,369.96</u>
Less : Deduction U/s. 80 C	-	
SBI Life Insurance	300,000.00	
LIC	77,160.00	
Deduction U/s. 80 D (Star Health)	150,000.00	
Deduction U/s. 80 TTA	21,093.00	
	<u>3,361.00</u>	174,454.00
		<u>4,574,915.96</u>
	Rounded off	<u>4,574,920.00</u>

Tax on Income	1,184,976.00	
Add : 3% Education Cess	<u>35,549.00</u>	
	1,220,525.00	

Less : T.C.S.	8,285.00	
Less : T.D.S	218,732.72	
Less : Advance Income Tax.	<u>1,000,000.00</u>	
	1,227,017.72	
	(6,492.72)	
Add : Interest U/s. 234 B	-	
Interest U/s. 234 C	-	
<b>Refundable Amount</b>		<u><u>-</u></u>

M/s. DAYAL BUILDER S

*S. Singh*  
 Proprietor.

AUDIT-REPORT  
AND  
STATEMENT OF ACCOUNTS  
OF

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

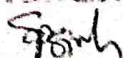
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

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J.SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
12, RJS BUILDING,  
DIAGONAL ROAD,  
BISTUPUR, JAMSHEDPUR- 831 001  
☎ : 0657 – 2321419,2321549  
✉ : jsubhash49@gmail.com

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M/s. DAYAL BUILDER S

  
Proprietor.

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 31<sup>st</sup> March, 2018 and the Profit and Loss Account for the period beginning from 01.04.2017 to ending on 31.03.2018, 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 31<sup>ST</sup> MARCH, 2018 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 ;



*Anil K. Agarwal*

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 : 20.10.2018

M/s. DAYAL BUILDER S

*S. Singh*  
Proprietor.

**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, Goods & Service Tax, customs duty, etc. if yes, please furnish the registration number or GST No or any other identification number allotted for the same Service Tax Regn.No.ALFPS1823DSD001  
GST Regn. No. 20ALFPS1823D1Z0
5. Status PROPRIETORSHIP
6. Previous Year From 01.04.2017 to 31.03.2018
7. Assessment Year 2018- 2019
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. Not Applicable
- (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. Not Applicable
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
- (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

*Surender Pal Singh*  
Proprietor.

**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, Goods & Service Tax, customs duty, etc. if yes, please furnish the registration number or GST No or any other identification number allotted for the same **Service Tax Regn.No.ALFPS1823DSD001  
GST Regn. No. 20ALFPS1823D1Z0**
5. Status **PROPRIETORSHIP**
6. Previous Year **From 01.04.2017 to 31.03.2018**
7. Assessment Year **2018- 2019**
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. **Not Applicable**
- (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. **Not Applicable**
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**
- (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 BUILDER S**

*Surender Pal Singh*  
**Proprietor.**

- Cash Book, Ledger, Bank Register & Allied Documents.**  
**Address :**  
**B. S. Park Plaza, Bistupur, Jamshedpur – 831 001**
- (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 per 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;

---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

*Spornh*  
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 :- **Details as per Schedule 'D'  
Attached to this Report**

(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.

19. Amounts admissible under sections : 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 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.

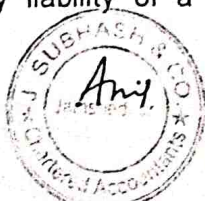


M/s. DAYAL BUILDERS

*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;  | 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 BUILDERS

*Spruh*  
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 provisio 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 32AD 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) (f) (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 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 NIL
- (a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);
- EPF 3,34,844.00 26.04.18& 21.07.18
- ESIC 18,307.00 26.04.18
- TDS 30,011.00 26.04.18& 28.05.18
- (b) Not paid on or before the aforesaid date NIL
- ( State whether sales tax, Goods & Service 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. N.A.
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. NIL



M/s. DAYAL BUILDERS

*Spornh*  
Proprietor.

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)(viiib), 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

A. Whether primary adjustment to transfer price, as Referred to in sub-section(1) of section 92CE, has been made during the previous year, if yes, please furnish the following details

B. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, if yes, please furnish the following details

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 :-

	Manjeet Kaur Jugsalai, Jsr-6 BEAPK4790L	Raj kumar Sharma Jamshedpur
(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;	Rs. 3,50,105.00	Rs. 5,00,000.00
(v) Whether the loan or deposit was squared up during the previous year ;	NO	NO
(vi) Maximum amount outstanding in the account at any time during the previous year;	Rs. 7,14,105.00	Rs. 5,00,000.00
(vii) Whether the loan or deposit was taken or accepted by cheque or Bank draft or use of electronic clearing systme through a Bank Account.	YES	YES
(viii) Incase 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.	YES	YES



M/s. DAYAL BROTHERS

*Spandh*  
Proprietor

(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

NIL

- (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 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.

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

NIL

(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 in respect of transactions relating to one event or occasion 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.

NIL

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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

NIL



M/s. DAYAL BUILDERS

*Anil*  
Proprietor.

(d) Particulars of each payment in an account exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

NIL

31(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 of the payee	Manjeet Kaur Jugsalai, Jsr-6	Pratap Singh Jamshedpur
(ii) Address of the payee		
(ii) PAN of the Payee	BEAPK4790L	AEQPS4901J
(iv) Amount of the repayment;	Rs. 4,25,000.00	Rs. 82,997.00
(v) Maximum amount outstanding in the account at any time during the previous year;	Rs. 7,14,105.00	Rs. 7,04,192.00
(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.

NIL



M/s. DAYAL BUILDERS

*[Signature]*  
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 advance received by cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(e) Particulars of repayment of loan or deposit or any specified advance in an account exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.

NIL

- (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 or account payee bank draft during the previous year

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

(a)

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



M/s. DAYAL BUILDERS

*S. Singh*  
Proprietor.

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 Rs. 1,50,000.00  
Deduction U/s. 80 D Rs. 21,093.00  
Deduction U/s. 80 TTA Rs. 3,361.00

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 :

NIL

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

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

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

NO

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

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 Available

A. Raw Materials:

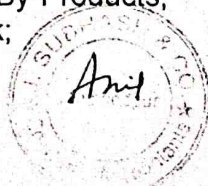
- (i) Opening stock;
- (ii) Purchase during the previous year;
- (iii) Consumption during the previous year;
- (iv) Sales during the previous year;
- (v) Closing stock;
- (vi) \* Yield of finished products;
- (vii) \* Percentage of Yield;
- (viii) Shortage/ excess, if any,

B. Finished Products/ By-Products;

- (i) Opening stock;

M/s. DAYAL BUILDER S

*Sprish*  
Proprietor.



- (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,

36. In the case of a domestic company, details of tax on distributed profit under section 115-O in the following form: -
- (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.
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.
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.
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.
40. Details regarding turnover, gross profit, etc, for the previous year and preceding previous year :
- (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.

**Not Available**

**Not applicable.**

**Not applicable.**

**Not applicable.**

**Details as per annexure IV attached to this report**

**No any Refund issued or Demand Raised during the previous year as reported by the Assessee**



M/S. DAYAL BUILDERS

*S. Singh*  
Proprietor.



42. Whether the assessee is required to furnish statement in Form No.61, Form No. 61A or Form NO. 61B, if yes, please furnish

Not Applicable

43. Whether the assessee or its parent entity or Reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 if yes, please furnish the Details

Not Applicable



*Anil K. Agarwal*

NAME : Anil Kumar Agarwal  
(Partner)  
M. NO. : 079585  
ADDRESS : J.SUBHASH & CO.  
Chartered Accountants  
12, R.J.S. Building  
: Diagonal Road, Bistupur  
: Jamshedpur-831001

Place : Jamshedpur  
Date : 20.10.2018

M/s. DAYAL BUILDER S

*S. Singh*  
Proprietor.

**ANNEXURE : I**

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

Disclosure as per ICDS

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 recognised as revenue in the period is as per Annexed audited financial statements.
ICDS IV - Revenue Recognition	Revenue recognised from Construction of Building & Rent Income
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 & Assets are not recognized and nor disclosed in the financial statements as per reported by the Assessee



M/s. DAYAL BUILDERS

*S. 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 : 2018-2019

**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	11,736.00	15.05.2017	11,736.00	15.02.2018
2	P.F	11,139.00	15.06.2017	11,139.00	26.04.2018
3	P.F	13,023.00	15.07.2017	13,023.00	26.04.2018
4	P.F	11,899.00	15.08.2017	11,899.00	26.04.2018
5	P.F	12,275.00	15.09.2017	12,275.00	26.04.2018
6	P.F	11,986.00	15.10.2017	11,986.00	26.04.2018
7	P.F	11,986.00	15.11.2017	11,986.00	26.04.2018
8	P.F	17,590.00	15.12.2017	17,590.00	26.04.2018
9	P.F	18,050.00	15.01.2018	18,050.00	26.04.2018
10	P.F	18,030.00	15.02.2018	18,030.00	21.07.2018
11	P.F	19,087.00	15.03.2018	19,087.00	26.04.2018
12	P.F	14,700.00	15.04.2018	14,700.00	26.04.2018
1	ESIC	1,716.00	21.05.2017	1,716.00	25.10.2017
2	ESIC	1,631.00	21.06.2017	1,631.00	25.10.2017
3	ESIC	1,904.00	21.07.2017	1,904.00	25.10.2017
4	ESIC	1,740.00	21.08.2017	1,740.00	25.10.2017
5	ESIC	1,794.00	21.09.2017	1,794.00	25.10.2017
6	ESIC	1,756.00	21.10.2017	1,756.00	25.10.2017
7	ESIC	1,983.00	21.11.2017	1,983.00	12.02.2018
8	ESIC	2,569.00	21.12.2017	2,569.00	12.02.2018
9	ESIC	2,636.00	21.01.2018	2,636.00	12.02.2018
10	ESIC	2,633.00	21.02.2018	2,633.00	12.02.2018
11	ESIC	2,787.00	21.03.2018	2,787.00	26.04.2018
12	ESIC	2,146.00	21.04.2018	2,146.00	26.04.2018



M/s. DAYAL BUILDERS

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Proprietor

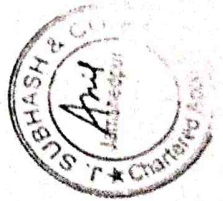
**J.SUBHASH & CO.**  
Chartered Accountants

**SURENDER PAL SINGH**  
PROP. : DAYAL BUILDERS  
B.S. PLAZA BUILDING, GROUND FLOOR  
MAIN ROAD, BISTUPUR, JAMSHEDPUR  
ASST. YEAR : 2018-2019

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 Bsuiness	17,532,745.00	17,532,745.00	17,532,745.00	210,631.00	N.A	N.A	NIL
	92B	Salary	1,116,000.00	1,116,000.00	1,116,000.00	10,914.00	N.A	N.A	NIL
	94A	Interest other than Security	121,940.00	121,940.00	121,940.00	12,194.00	N.A	N.A	NIL
	94J	Professional or Technical Services	75,000.00	75,000.00	75,000.00	7,500.00	N.A	N.A	NIL



M/s. DAYAL BUILDERS  
Proprietor

**J. SUBHASH & CO.**

Chartered Accountants

**SURENDER PAL SINGH**

PRPO. : DAYAL BUILDERS

B. S. PLAZA BUILDING

GROUND FLOOR, BISTUPUR

JAMSHEDPUR, JHARKHAND

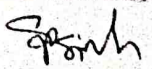
ASST. YEAR : 2018-2019

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. 16,65,87,097.39	Rs. 4,51,67,743.28
2	Gross Profit/Turnover	Not Applicable	Not Applicable
3	Net Profit/Turnover	4,069,607.96 166,587,097.39 2.44%	2,508,245.23 45,167,743.28 5.55%
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

  
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 2018


<u>CAPITAL &amp; LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
Proprietor's Capital	A	14,213,247.71
Loan & Borrowings	B	68,742,874.81
Current Liabilities & Provisions	C	58,502,594.37
<b>TOTAL</b>		<b>141,458,716.89</b>

<u>ASSETS &amp; PROPERTIES</u>		<u>AMOUNT(Rs)</u>
Fixed Assets	D	19,341,731.00
Investment & Deposit	E	3,749,109.40
Current Assets	F	118,367,876.49
<b>TOTAL</b>		<b>141,458,716.89</b>

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. 008040C

  
ANIL KUMAR AGARWAL  
(Partner)  
M.No. 079585

Place : Jamshedpur  
Date : 20.10.2018

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, 2018

<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>	<u>AMOUNT(RS)</u>
A. Gross Receipt	166,587,097.39	
Closing Work-in-Progress	95,428,722.00	
Rent Received	2,211,960.00	
Misc. Income	9,916.04	
Interest on Bank Guarantee	23,967.00	
Interest on FDR	38,695.40	
Interest on S/B A/c.	3,361.00	264,303,718.83
 B. <u>EXPENDITURE</u>		
Opening Work-in-Progress	187,620,360.00	
Purchase	35,472,154.44	
Repair & Maintenance	625,525.68	
Carriage inward	165,769.70	
Job Off Loading Expenses	13,616,194.90	
Wages & Salary (Including ESIC & PF)	3,991,144.50	
Site Development	3,827,373.20	
Electricity	1,260,011.38	
Bank Charges	282,019.38	
Advertisement	269,318.00	
Service Tax	449,884.50	
Audit Fee	60,000.00	
Accounting Charges	65,000.00	
Consultancy Charges	177,000.00	
Depreciation	891,073.56	
General Expenses	354,033.84	
House Rent	345,000.00	
Insurance Charges	247,650.34	
Interest on Loan	327,783.94	
Interest to Bank	6,976,264.34	
Interest on Unsecured Loan	121,940.00	
Holding Tax	243,858.00	
Inspection Charges	28,752.00	
Interest to Others	8,849.00	
Power of Attorney	11,421.80	
Sales Promotion Expenses	60,000.00	
Printing & Stationary	18,613.00	
Security Charges	1,526,791.32	
Vat Paid	388,975.80	
Telephone Charges	99,339.00	
Travelling & Conveyance	462,186.80	
Registration Charges	239,822.45	260,234,110.87
C. Net Profit transferred to Capital A/c (A - B)		4,069,607.96

In terms of our annexed report of even date  
Notes to the Accounts as per Schedule 'G'

For: J. SUBHASH & CO.

Chartered Accountants

F.R.No. 008040C

Anil Kumar Agarwal  
(Partner)

M.NO. 079585

Place : Jamshedpur

Date : 20.10.2018

M/s. DAYAL BUILDERS

*Singh*  
Proprietor.

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, 2018

Schedule A - Capital Account

Amount(Rs)

DETAILS OF PROPRIETOR'S CAPITAL

SURENDER PAL SINGH

Opening Balance	10,881,472.35	
Add: Profit During the year	<u>4,069,607.96</u>	
	14,951,080.31	
Less: Drawing	<u>737,832.60</u>	14,213,247.71
		<u>14,213,247.71</u>

Schedule B - Loans & Borrowings

Amount(Rs)

Secured Loan

O/D United Bank of India-974210032133-UTIBI0BIUJ46	17,225,914.62	
Loan from United Bank of India-974300008358	3,519,144.00	
SBI-C.C - 35316732109-SBIN0012814	34,777,582.50	
Loan from Daimler Financial Services India Pvt. Ltd.	2,382,669.65	
Term Loan from HDFC Bank	566,509.36	
Term Loan from HDFC Bank	9,301.68	
Term Loan from United Bank of India-10557	<u>4,368,456.00</u>	62,849,577.81

Unsecured Loan

Gurukripa Agency b/f	4,000,000.00	
Dayalcon Developer	400,000.00	
Raj Kumar Sharma	500,000.00	
Pratap Singh	704,192.00	
Manjeet Kaur	<u>289,105.00</u>	5,893,297.00
		<u>68,742,874.81</u>

Schedule C - Current Liabilities & Provision

Amount(Rs)

Advance from Customers	49,925,127.47
Sundry Creditors	5,064,202.40
Advance against Rent	2,981,126.00
Salary Payable	41,115.50
Legal Fee Payable	35,000.00
TDS Payable	32,072.00
PF Payable	334,844.00
ESIC Payable	18,307.00
Audit Fee Payable	<u>70,800.00</u>
	<u>58,502,594.37</u>



M/s. DAYAL BUILDERS

*Singh*  
Proprietor.



SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2018

<u>Schedule D - Fixed Assets</u>		<u>Amount(Rs)</u>
Construction of Dayal villa		7,727,609.00
Marriage Hall at Dayal City		6,201,612.00
Building		79,719.00
Air Conditioner	216,301.00	
Less : Depreciation	<u>21,630.00</u>	194,671.00
Computer	38,252.00	
Add : Purchase -06.07.2017	5,500.00	
Add : Purchase -27.12.2017	<u>30,000.00</u>	
	73,752.00	
Less : Depreciation	<u>23,501.00</u>	50,251.00
Car	4,443,184.00	
Less : Depreciation	<u>666,478.00</u>	3,776,706.00
Cycle	502.00	
Less : Depreciation	<u>75.00</u>	427.00
Furniture	45,499.00	
Add : Purchase - 02.12.2017	<u>8,800.00</u>	
	54,299.00	
Less : Depreciation	<u>4,990.00</u>	49,309.00
Machinery	124,127.00	
Less : Depreciation	<u>18,619.00</u>	105,508.00
Motor Vehicle	167,646.00	
Less : Depreciation	<u>25,147.00</u>	142,499.00
Two Wheeler	142,580.00	
Add : Purchase - 20.04.2017	<u>34,317.00</u>	
	176,897.00	
Less : Depreciation	<u>26,535.00</u>	150,362.00
Invertor	7,436.00	
Less : Depreciation	<u>744.00</u>	6,692.00
Mobile Phone	165,280.00	
Add : Purchase -09.07.2017	15,982.14	
Add : Purchase-15.03.2018	<u>57,946.42</u>	
	239,208.56	
Less : Depreciation	<u>21,023.56</u>	218,185.00
Office Equipment	455,636.00	
Add : Purchase -27.06.2017	9,400.00	
Add : Purchase -09.08.2017	<u>43,000.00</u>	
	508,036.00	
Less : Depreciation	<u>50,804.00</u>	457,232.00
Lap Top	200.00	
Less : Depreciation	<u>80.00</u>	120.00
Tractor	204,403.00	
Less : Depreciation	<u>30,660.00</u>	173,743.00
Electric Installation	7,873.00	
Less : Depreciation	<u>787.00</u>	7,086.00
		<u>19,341,731.00</u>



M/s. DAYAL BUILDERS

*Spsinh*  
Proprietor.

J. SURHASH & CO.  
Chartered Accountants

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

SCHEDULE RELATING TO BALANCE SHEET AS ON 31ST MARCH, 2018

Schedule E - Investment & Deposit

	<u>Amount(Rs)</u>
Security Deposit with JUSCO	2,982,156.00
FDR with United Bank of India	<u>766,953.40</u>
	<u>3,749,109.40</u>

Schedule F - Current Assets

	<u>Amount(Rs)</u>
Advance Income Tax (AY 2018-2019)	1,000,000.00
TDS (AY 2018-19)	218,732.72
GST Input Excess	1,797,231.04
Advance for Land	4,368,500.00
<b>Advance to</b>	
Saheb Singh	300,000.00
Devendra Singh	1,000,000.00
Randhir Pal Singh Bhatia	500,000.00
Samresh Singh	100,000.00
Satbir Singh	<u>1,000,000.00</u>
	2,900,000.00
Sundry Debtors	707,683.80
Closing Work-in-Progress (As certified by the Proprietor)	95,428,722.00
<b>Cash at Bank</b>	
IDBI Bank Ltd -C A/c-17102000039303-IDKL0000017	41,732.67
Federal Bank-C A/c-11970200401298-FDRL0001197	102,139.15
SBI - C A/c-35291897574-SBIN0012814	266,300.58
United Bank of India-C A/c -074050013758-UTBI0BIUJ46	10,054,544.70
HDFC Bank-C A/c -50200019270139-HDFC0002484	94,675.36
HDFC Bank-C A/c -2031-HDFC0002484	517,383.25
United Bank of India-S/D A/c.-074010144414-UTBI0BIUJ46	26,062.02
Allahabad Bank S/D A/c 50012313677-ALLA0210352	319,880.03
Allahabad Bank Escrow A/c. 8028	<u>3,375.00</u>
	11,426,092.76
Cash in hand (As Certified by the Proprietor)	520,914.17
	<u>118,367,876.49</u>



M/s. DAYAL BUILDERS

*S. 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 - 2018-19

SCHEDULE - 'G'

FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS A/C 31<sup>ST</sup> MARCH, 2018

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.

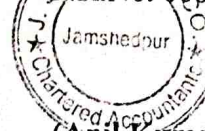
2. CONTINGENT LIABILITIES :

The firm does not recognize any such liabilities

For J.SUBHASH & CO.

Chartered Accountants

F.R.No. 008040C



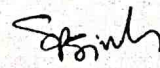
(Anil Kumar Agarwal)

Partner

Place: Jamshedpur

Date : 20.10.2018

M/s. DAYAL BUILDERS

  
Proprietor.