

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of SRI VINAYAK CONSTRUCTIONS, BANSHIDHAR COLONY, PTC ROAD, HAZARIBAGH, JHARKHAND, 825301 ACRES 7948A.

2. 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 BANSHIDHAR COLONY, PTC ROAD, HAZARIBAGH, JHARKHAND-825301 and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In 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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place

HAZARIBAGH

Date

28/11/2020

Name

YINISH KUMAR

Membership Number

405925

FRN (Firm Registration Number)

0013401C

Address

2ND FLOOR, KOUSHLAYA PLAZA, OP POSITE GARIKHANA, HAZARIBAGH JHARKHAND, 825301

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Vinish Kumar
Partner
Membership No. 405925

FORM NO. 3CD

[Sec rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		SRI VINAYAK CONSTRUCTIONS		
2	Address		,, BANSHIDHAR COLONY, PTC ROAD,, HAZARIBAGH, JHARKHAND, 825301		
3	Permanent Account Number (PAN)		ACRFS7948A		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes		
	SI No.	Type	Registration Number		
	1	Goods and Services Tax JHARKHAND	20ACRFS7948A1Z0		
5	Status		Firm		
6	Previous year from		01/04/2018 to 31/03/2019		
7	Assessment Year		2019-20		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	SI No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits			
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				Profit Sharing Ratio (%)
	Name				33.33
	ANIL KUMAR TIWARI				33.34
	PRASHANT KUMAR PRADHAN				33.33
	RAJESH KUMAR SINHA				
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change:				No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
	Sector		Sub Sector		Code
	CONSTRUCTION		Building of complete constructions or parts- civil contractors		06002
10 b	If there is any change in the nature of business or profession, the particulars of such change				No
	Business	Sector	SubSector		Code
	Nil				
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				No
	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	Cash Book, Bank Statement, Ledger	,, BANSHIDHAR COLONY, PTC ROAD		HAZARIBAGH	JHARKHAND
					825301
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	Cash Book, Bank Statement, Ledger				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No
	Section				Amount
	Nil				
13 a	Method of accounting employed in the previous year		Mercantile system		



	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.							No		
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	Particulars					Increase in profit(Rs.)	Decrease in profit(Rs.)			
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).							No		
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS					Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)		
	Total									
13 f	Disclosure as per ICDS.									
	ICDS					Disclosure				
	ICDS I - Accounting Policies					The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles(GAAP) under the historic cost convention on the accrual basis. GAAP comprise accounting standards notified by the Central Government of India, Other pronouncement of Institute of Chartered Accountants of India.				
	ICDS II - Valuation of Inventories					Inventories, purchase and sales are not inclusive of duties and taxes, yet there is no effect on profits.				
	ICDS III - Construction Contracts					NA				
	ICDS IV - Revenue Recognition					All revenue has been recognised on accrual basis				
	ICDS V - Tangible Fixed Assets					Refer to clause 18 of form 3CB				
	ICDS VII - Governments Grants					No Grant Received				
	ICDS IX - Borrowing Costs					No borrowing cost has been incurred during the year in relation to qualifying assets				
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets					No Contingent Liability/Assets is recognised in the financial statements				
14 a	Method of valuation of closing stock employed in the previous year.						At Cost or Net Realisable Value, whichever is lower			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:							No		
	Particulars					Increase in profit(Rs.)	Decrease in profit(Rs.)			
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28						Amount			
	Description									
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned						Amount			
	Description									
16 c	Escalation claims accepted during the previous year						Amount			
	Description									
	Nil									
16 d	Any other item of income						Amount			
	Description									
	Nil									
16 e	Capital receipt, if any						Amount			
	Description									
	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:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
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:-									
	Description of Block of Assets/	Rate of depreciation (In	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-	Subsidy/Grant (4)			



Class of Assets	Percent-age)				change (3)		(B) (1+2+3+4)		the year (A+B-C-D)
Furnitures & Fittings @ 10%	10%	116489	129600	0	0	0	129600	24609	221480
Intangible Assets @ 25%	25%	13781						3445	10336
Plant & Machinery @ 15%	15%	789859	23800	0	0	0	23800	122049	691610
Plant & Machinery @ 40%	40%	24010						9604	14406

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils 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.
Nil			

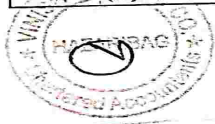
20 a	Description	Amount
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	

20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil					

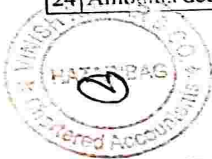
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	Capital expenditure	Amount in Rs.
	Particulars	
	Personal expenditure	Amount in Rs.
	Particulars	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
	Particulars	
	Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
	Particulars	
	Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
	Particulars	
	Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
	Particulars	
	Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
	Particulars	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
	Particulars	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)									
(A) Details of payment on which tax is not deducted:									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(ii) as payment referred to in sub-clause (ia)									
(A) Details of payment on which tax is not deducted:									



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VT) deposited, if any
(iii) as payment referred to in sub-clause (ib)										
(A) Details of payment on which levy is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VT) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)										0
(v) wealth tax under sub-clause (iia)										0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)										0
(ix) tax paid by employer for perquisites under sub-clause (v)										0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available					
(e) Provision for payment of gratuity not allowable under section 40A(7)										0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										0
(g) Particulars of any liability of a contingent nature										
Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income										
Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)										0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									0
23	Particulars of any payment made to persons specified under section 40A(2)(b).									
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.									



Section	Description	Amount	
	Nil		
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		
	Name of Person	Amount of income	
	Section	Description of Transaction	
	Computation if any		
	Nil		
26 (i)*	In respect of any sum referred to in clause (n),(c),(d),(e),(f) or (g) of section 43B the liability for which:-		
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-		
26 (i)A(a)	Paid during the previous year		
	Section	Nature of liability	
	Amount		
	Nil		
26 (i)A(b)	Not paid during the previous year		
	Section	Nature of liability	
	Amount		
	Nil		
26 (i)B	was incurred in the previous year and was		
26 (i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
	Section	Nature of liability	
	Amount		
	Nil		
26 (i)B(b)	not paid on or before the aforesaid date		
	Section	Nature of liability	
	Amount		
	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/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts	No	
	CENVAT/ITC	Amount	
	Treatment in Profit and Loss/Accounts		
	Opening Balance		
	Credit Availed		
	Credit Utilized		
	Closing/Outstanding Balance		
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-		
	Type	Particulars	Amount
	Prior period to which it relates (Year in yyyy-yy format)		
	Nil		
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)(vii a)		
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received
	CIN of the company	No. of Shares Received	Amount of consideration paid
	Fair Market value of the shares		
	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)(vii b). If yes, please furnish the details of the same		
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares
	Amount of consideration received		Fair Market value of the shares
	Nil		
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:		
	Sl No.	Nature of Income	Amount
	Nil		
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:		
	Sl No.	Nature of Income	Amount
	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)		
	No		



Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. No

(b) If yes, please furnish the following details

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil						

B(a) 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. No

(b) If yes, please furnish the following details

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020). No

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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 :-

S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Prabhat Kumar Pradhan	Hazaribag		56000	No	56000	Yes- Electronic clearing system	

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if specified)	Amount of specified sum	Whether the specified sum was taken or	In case the specified sum was taken or accepted



	whom specified sum is received	available with the assessee) of the person from whom specified sum is received	sum taken or accepted	accepted by cheque or bank draft or use of electronic clearing system through a bank account	by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
	Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31	b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account							
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	
	Nil							
31	b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or 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 :-							
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
	Nil							
31	b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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							
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
	Nil							
31	b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of 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							
	S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
	Nil							
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)								
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 :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.



	Khushboo Khatri	Muzzafarpur	100000	100000	through a bank account.
	Chandan Kaseera	Hazaribag	100000	100000	Yes-Electronic clearing system
	Reshika Lal	Hazaribag	450000	450000	Yes-Electronic clearing system

31 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:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	Nil			

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

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	Nil			

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
	Nil					

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **No**

If yes, please furnish details of the same

32 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

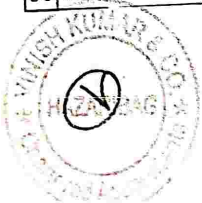
33 Section wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No	Section	Amount
	Nil	

Nil



Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish											No	
No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		
Nil												
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:									No	
		No	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 details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.				
Nil												
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Not Applicable	
		No	Tax deduction and collection Account Number (TAN)	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment					
Nil												
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
Nil												
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products										
35	bA	Raw materials :-										
		No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage excess, if any
Nil												
35	bB	Finished products :-										
		No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
Nil												
35	bC	By products :-										
		No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
Nil												
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											



Sl. No.	(a) Total amount of profits distributed	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	
					Amount	Dates of payment

Nil

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-

Sl. No.	Amount received (in Rs.)	Date of receipt
---------	--------------------------	-----------------

37 Whether any cost audit was carried out Not Applicable

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 Not Applicable

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 as may be reported/identified by the auditor Not Applicable

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:

Sl. No.	Particulars	Previous Year		Preceding previous Year	
a	Total turnover of the assessee		85623600		0
b	Gross Profit / Turnover	4281180	85623600	5.00%	388102
c	Net Profit / Turnover	1778180	85623600	2.08%	-317498
d	Stock / Trade Turnover	34330650	85623600	40.09%	87079229
e	Material consumed / Finished goods produced	0	0	0.00%	0

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
---	-----------------------	--------------------------------------	---------------------------------------	--------	---------

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
--	--------------	-------------------------	----------------------------------	--	--

43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
---	-----------------------	--	------------------------------



(A)(c)	Not applicable, please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)					
	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				
		<table border="1"> <tr> <td>Relating to goods or services exempt from GST</td> <td>Relating to entities falling under composition scheme</td> <td>Relating to other registered entities</td> <td>Total payment to registered entities</td> </tr> </table>	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities
Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities			
		Expenditure relating to entities not registered under GST				

Place **HAZARIBAGH**
Date **28/11/2020**

Name **VINISH KUMAR**
Membership Number **405925**
FRN (Firm Registration Number) **0013401C**
Address **2ND FLOOR, KOUSHLAYA PLAZA, OPPOSITE GARIKHANA, HAZARIBAGH, JHARKHAND, 825301.**



Form Filing Detail	
Revision Original	Original

Addition Details (From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	24/04/2018	24/04/2018	118600	0	0	0	118600
	2	17/05/2018	17/05/2018	11000	0	0	0	11000
Total of Furnitures & Fittings @ 10%								129600
Intangible Assets @ 25%								
Total of Intangible Assets @ 25%								
Plant & Machinery @ 15%	1	11/07/2018	11/07/2018	23800	0	0	0	23800
Total of Plant & Machinery @ 15%								23800
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								

Deduction (From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			

This form has been digitally signed by ANIL KUMAR TIWARI having PAN AEEPT9087J from IP Address 49.37.84.159 on 2020-11-30 21:52:50.0 .
Dsc No and Issuer 03848134229476CN=Verasys CA
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Ltd.,C=IN



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

BALANCE SHEET AS AT 31.03.2019

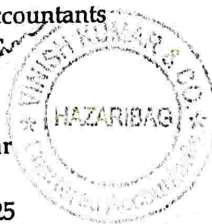
	SCH.	AS AT 31.03.2019 (RS.)	AS AT 31.03.2018 (RS.)
SOURCES OF FUNDS			
PARTNERS' CAPITAL	01	(9,103,651.16)	(10,927,039.40)
LOAN FUNDS			
Unsecured Loan	02	1,106,000.00	1,700,000.00
		<u>(7,997,651.16)</u>	<u>(9,227,039.40)</u>
APPLICATION OF FUNDS			
Fixed Assets - Gross	03	1,097,539.34	1,026,572.34
Less : Depreciation		<u>159,707.00</u>	<u>82,433.00</u>
		937,832.34	944,139.34
CURRENT ASSETS,			
LOANS & ADVANCES			
Inventories	04	34,330,649.78	87,079,229.22
Trade Receivable	05	-	-
Loans & Advances	06	13,088,881.47	7,621,863.74
Cash & Bank Balance	07	4,648,850.84	19,373,221.49
	(A)	<u>52,068,382.09</u>	<u>114,074,314.45</u>
LESS:			
CURRENT LIABILITIES & PROVISIONS			
Current Liabilities	08	60,449,073.59	124,245,493.19
Provision for Taxation	09	554,792.00	-
	(B)	<u>61,003,865.59</u>	<u>124,245,493.19</u>
Net Current Assets (A) - (B)		(8,935,483.50)	(10,171,178.74)
		<u>(7,997,651.16)</u>	<u>(9,227,039.40)</u>

2nd Floor, Koushalya Plaza
Opposite Garikhana
Hazaribag,
Jharkhand - 825301

Dated : 28.11.2020

For VINISH KUMAR & CO.
Chartered Accountants
FRN 013401C

Vinish Kumar
Partner
M. No. 405925



For Sri Vinayak Constructions

Anil Kumar Tiwai Rajesh Kumar Sir
Partner Partner

SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2019

<u>INCOME</u>	<u>SCHEDULE</u>	<u>For the year ended 31/03/2019</u>	<u>For the year ended 31/03/2018</u>
Sales	10	85,623,600.00	-
Other Income	11	15,899.50	-
Increase/(Decrease) in stock	12	(52,748,579.44)	25,063,341.98
		<u>32,890,920.06</u>	<u>25,063,341.98</u>
 <u>EXPENDITURE</u>			
Purchase	13	20,614,541.56	18,734,896.98
⁴ Direct Expenses	14	7,979,299.00	5,940,343.00
Preoperative Expenses	15	-	388,102.00
Administrative, Selling & Distribution Expenses	16	2,359,192.26	235,064.98
Depreciation	3	159,707.00	82,433.00
		<u>31,112,739.82</u>	<u>25,380,839.96</u>
Profit / (Loss) for the year		1,778,180.24	(317,497.98)
Income Tax		554,792.00	-
Profit / (Loss) transferred to Partner Capital Account		<u>1,223,388.24</u>	<u>(317,497.98)</u>

For VINISH KUMAR & CO.
Chartered Accountants
FRN 013401C

For Sri Vinayak Constructions

Dated : 28.11.2020

Vinish Kumar
Partner
M. No. 405925



Anil Kumar Tiwari
Partner

Rajesh Kumar Sinha
Partner

SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2019

SCHEDULE - 01

PARTNERS' CAPITAL ACCOUNT :

Name	Profit Ratio	As on 01-Apr-2018	Introduction	Withdrawal	Profit / (Loss) for the year	Balance as on 31-Mar-2019
Prashant Kumar Pradhan	1/3	(2,559,212.47)	200,000.00	0.00	407,796.08	(1,951,416.39)
Rajesh Kumar Si	1/3	(4,246,413.47)	200,000.00	0.00	407,796.08	(3,638,617.39)
Anil Tiwari	1/3	(4,121,413.46)	200,000.00	-	407,796.08	(3,513,617.38)
GRAND TOTAL		(10,927,039.40)	600,000.00	-	1,223,388.24	(9,103,651.16)
PREVIOUS YEAR		(8,639,541.42)	255,000.00	2,225,000.00	(317,497.98)	(10,927,039.40)

SCHEDULE - 02

Unsecured Loan
Various Persons

1,106,000.00
1,106,000.00

1,700,000.00
1,700,000.00



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE - 03

DETAILS OF FIXED ASSETS

Sl. No.	PARTICULARS	Rate Of Depreciation (%)	W.D.V. As On 01.04.2018	Additions During The Year Before Sep	Additions During The Year After Sep	Deductions During The Year	Total	Depreciation	W.D.V. As On 31.03.2019
1	Computer Set	40	24010.00	0.00	0.00	0.00	24010.00	9604.00	14406.00
2	Electrical Items	15	38249.00	0.00	0.00	0.00	38249.00	5737.00	32512.00
3	Generator Set	15	540913.34	0.00	0.00	0.00	540913.34	81137.00	459776.34
4	Plant & Machinery	15	123192.00	0.00	0.00	0.00	123192.00	18479.00	104713.00
5	Furniture & Fixture	10	116489.00	129600.00	0.00	0.00	246089.00	24609.00	221480.00
6	Computer Software	25	13781.00	0.00	0.00	0.00	13781.00	3445.00	10336.00
7	Invertor & Battery	15	31080.00	23800.00	0.00	0.00	54880.00	8232.00	46648.00
8	Motorcycle	15	56425.00	0.00	0.00	0.00	56425.00	8464.00	47961.00
			944139.34	153400.00	0.00	0.00	1097539.34	159707.00	937832.34
	PRV YEAR		371122.00	594450.34	61000.00	0.00	1026572.34	82433.00	944139.34



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2019

31/03/2019

31/03/2018

SCHEDULE - 04

INVENTORIES -

(As taken valued and certified by the management)

Work in Progress (Valued at Cost)

34,330,649.78

87,079,229.22

34,330,649.78

87,079,229.22

SCHEDULE - 05

Trade receivable

Sundry Debtors

-

-

-

-

SCHEDULE - 06

LOANS & ADVANCES

Security/Earnest money deposit
Salary Advance
Other Advance
Pandit Jee Road Project Expenses
Loan to Siddhi Vinayak
Other Advances
Shambhu Singh
Lakhey Project
GST & SERVICE TAX
Advance to Suppliers

15,500.00

15,500.00

11,000.00

2,500.00

600,000.00

50,000.00

216,690.00

91,690.00

4,985,000.00

485,000.00

3,901,000.00

-

-

900,000.00

1,306,000.00

305,000.00

1,968,844.75

4,569,341.40

84,846.72

1,202,832.34

13,088,881.47

7,621,863.74

SCHEDULE - 07

CASH AND BANK BALANCES

Cash - at - Bank

State Bank of India (Hazaribag)

393,575.52

10,906,065.89

Bank of India (Hazaribag)

300,386.40

300,386.40

Dena Bank, Hazaribag

58,078.74

1,238,155.60

Canara Bank, Hazaribag

1,068,738.58

Cash - in - Hand

2,828,071.60

6,928,613.60

4,648,850.84

19,373,221.49

SCHEDULE - 08

CURRENT LIABILITIES

Sundry Creditors for Expenses

-

-

Sundry Creditors

1,954,485.57

1,871,588.93

Advance against Land Owners Flat

8,776,958.52

9,802,518.52

Advance from Customers

49,616,229.50

112,499,985.74

Audit Fees payable

101,400.00

71,400.00

Rent payable

-

-

Salary payable

-

-

60,449,073.59

124,245,493.19



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2019

SCHEDULE - 9

	<u>31/03/2019</u>	<u>31/03/2018</u>
<u>PROVISION FOR TAXATION</u>		
Provision for Income Tax (as per last account)	-	-
Add : Provided during the year	-	-
	<hr/>	<hr/>
Less : Paid/ Adjusted during the year	-	-
TOTAL a+b	<hr/> <hr/>	<hr/> <hr/>

SCHEDULE - 10

<u>SALES</u>	85,623,600.00	
	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>

SCHEDULE - 11

<u>OTHER INCOME</u>		
Discount Received	15,899.50	-
	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2019

SCHEDULE - 12

	<u>31/03/2019</u>		<u>31/03/2018</u>
<u>INCREASE / (DECREASE) IN INVENTORIES</u>			
Opening Stock of Work in Progress	<u>87,079,229.22</u>	87,079,229.22	<u>62,015,887.24</u>
Closing Stock of Work in Progress	<u>34,330,649.78</u>	34,330,649.78	<u>87,079,229.22</u>
Increase / (Decrease)		<u>(52,748,579.44)</u>	<u>25,063,341.98</u>

SCHEDULE - 13

<u>PURCHASE</u>			
Construction Material	20,533,041.56		18,666,996.98
Transporting Charges	40,300.00		61,900.00
Weighing Charges			6,000.00
Unloading Charges	<u>41,200.00</u>		<u>6,000.00</u>
	<u>20,614,541.56</u>		<u>18,734,896.98</u>

SCHEDULE - 14

<u>Direct EXPENSES</u>			
Consultancy Charges	60,000.00		30,000.00
Municipality Taxes and Map Passing Expenses	-		-
Labour Charges	7,829,299.00		5,357,627.00
Salary to Staff	-		415,651.00
JCB Rental & Running Expenses	90,000.00		26,365.00
Legal & Valuation Expenses	-		11,200.00
Boring Expenses	-		99,500.00
	<u>7,979,299.00</u>		<u>5,940,343.00</u>

SCHEDULE - 15

	<u>31/03/2019</u>		<u>31/03/2018</u>
<u>PREOPERATIVE EXPENSES</u>			
Electricity Expenses			35,331.00
Generator Expenses			89,530.00
General and Miscellaneous Expenses			94,895.00
Postage			-
Printing & Stationery			102,600.00
Publicity and Advertisement Expenses			5,000.00
Repairs & Maintenance			4,290.00
Telephone & Mobile Expenses			10,472.00
RERA Registration Expenses			18,620.00
Travelling & Conveyance			27,364.00
	<u>-</u>		<u>388,102.00</u>



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2019

SCHEDULE - 16

<u>ADMINISTRATIVE, SELLING AND DISTRIBUTION EXPENSES</u>	<u>31/03/2019</u>	<u>31/03/2018</u>
Audit Fees	30,000.00	25,000.00
Advertisement	30,000.00	-
Bank Charges & Commission	4,295.71	3,255.09
Newspaper & Periodicals	40.00	397.00
Legal & Valuation Expenses	67,170.00	-
Land Holding Expenses	24,500.00	-
Rent	154,000.00	143,300.00
Computer Peripherals	-	5,535.00
Printing & Stationery	274,299.00	-
Contingency	-	23,455.00
Puja Expenses	-	27,185.00
Office & General Expenses	222,828.00	-
Refreshment Expenses	13,738.00	6,937.00
Salary	1,277,880.00	-
Repairs & Maintenance	50,714.00	-
Staff Welfare	23,700.00	-
Salary to Security Guard	113,865.00	-
Telephone Charges	6,327.00	-
Travelling & Conveyance	65,837.00	-
Round Off	(1.45)	0.89
Interest on Service Tax	-	-
	<u>2,359,192.26</u>	<u>235,064.98</u>



SRI VINAYAK CONSTRUCTIONS
BANSHIDHAR COLONY, PTC ROAD, HAZARIBAG

SCHEDULE ANNEXED TO PROFIT & LOSS ACCOUNT AND BALANCE SHEET 31.03.2019

SCHEDULE : 17

**(ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019 AND
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE).**

1. NOTES ON ACCOUNTS :

- a) The firm generally follows accrual system of accounting. However as the Firm is engaged in the Business of Construction of Apartment and the work is in progress the profit has been taken on the basis of estimate.

2. FIXED ASSETS

- a) Fixed Assets are stated at the written down value brought forward from last year and actual cost thereof incurred by the firm during the year.
- b) The depreciation on fixed assets are charged at the rates prescribed under Income Tax Rules 1962. However while charging depreciation, concept of "Block of Assets" is not taken into consideration. No Depreciation is charged during a year in which assets are sold.

3. INVENTORIES ARE VALUED AS FOLLOWS :

- (a) Work in Progress has been valued on the basis of estimate.

4 Sundry Creditors, Sundry Debtors and Advance balances are subject to confirmation.

5 In the opinion of the management provision has been made for all known Liabilities and Losses and due credit has been taken for all the accrued income.

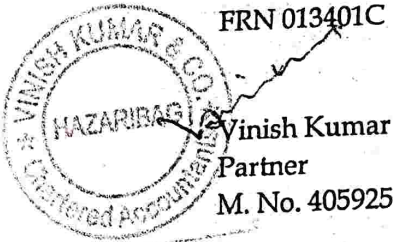
6 Previous Year's figures have been regrouped where found necessary.

For VINISH KUMAR & CO.
Chartered Accountants
FRN 013401C

For Sri Vinayak Constructions

Anil Kumar Tiwari
Partner

Rajesh Kumar Sinha
Partner



Vinish Kumar
Partner
M. No. 405925