

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name RAJ CONSTRUCTION			PAN AAGFR2781M		
	Flat/Door/Block No CHINIYA ROAD	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-5		
	Road/Street/Post Office	Area/Locality GARWHA				
	Town/City/District GARHWA, PALAMU	State JHARKHAND	Pin 822101	Status Firm	Aadhaar Number	
	Designation of AO(Ward/Circle) ACIT CIRCLE 3 RANCHI			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 453851981190916		Date(DD/MM/YYYY) 19-09-2016			
	1 Gross total income				1	35603240
	2 Deductions under Chapter-VI-A				2	0
	3 Total Income					35603240
	3a Current Year loss, if any				3a	0
4 Net tax payable				4	12321570	
5 Interest payable				5	98231	
6 Total tax and interest payable				6	12419801	
7 Taxes Paid	a Advance Tax	7a	0			
	b TDS	7b	11308821			
	c TCS	7c	0			
	d Self Assessment Tax	7d	1111000			
	e Total Taxes Paid (7a+7b+7c+7d)				7e	12419821
8 Tax Payable (6-7e)				8	0	
9 Refund (7e-6)				9	20	
10 Exempt Income	Agriculture					
	Others					

This return has been digitally signed by RANJIT KUMAR SINGH in the capacity of PARTNER
 having PAN AUBPS0510Q from IP Address 117.223.211.15 on 19-09-2016 at RANCHI
 Dsc SI No & issuer 1980141130775293816CN-SafeScript sub-CA for RCAl Class 2 2014, OU-Sub-CA, O-Sify Technologies Limited, C-IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For Raj Construction

Ranjit Singh
Partner

For M/s Raj Construction

Neelam devi
Partner



PANKAJ TAYAL & ASSOCIATES
Chartered Accountants

Form No. 3CB
(See Rule 6G(1)(b))

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

1. We have examined the Balance Sheet as at 31st March, 2017 and the Profit & Loss account for the year ended on that date, attached herewith, of **M/s RAJ CONSTRUCTION**, Chiniya Road, Garhwa. (Permanent Account No. AAGFR2781M)

These financial statements are the responsibility of the firm. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 Ranchi.

3. (a) I/ We report that following observations/ comments/ discrepancies/ inconsistencies; if any:
As per Notes to Accounts.

(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 accounts have been kept by the head office and branches of the assessee, so far as appears from our 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, 2017,

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. 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.

Place : Ranchi
Date : 19.09.2017

For PANKAJ TAYAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Reg. No.- 011377C



Pankaj Tayal
CA. Pankaj Tayal
(Partner)

M. No.: 401725

PAN - AAKFP7287Q

For M/s Raj Construction

Neelam devi

Partner

M/s RAJ CONSTRUCTION

PAN : AAGFR2781M Asstt. Year : 2016-17
 Date of Formation: 01.04.2003 Status : Partnership
 Father's Name : N.A. Jurisdiction : 2(2)

**COMPUTATION OF BOOK PROFIT & TAXABLE INCOME
 FOR THE FINANCIAL YEAR ENDING 31st MARCH 2016.**

1) Computation of Book Profit

Profit as per P&L account	17,674,849.60	
Add: Remuneration to Partners	1,350,000.00	
Add: Depreciation as per books	351,001.00	
Add: Interest to Partners disallowed u/s 40(b)	-	
Add: Expenses disallowed under I.T. Act	98,245.00	
	<u>19,474,095.60</u>	
Less: Depreciation as per I.T. Act	351,001.00	
Less: Income under the head Income from Other Sources	-	
Less: Unabsorbed depreciation	-	
<i>Book Profit as per Section 40(b)</i>	<u>19,123,094.60</u>	

2) Computation of Taxable Income

<u>Income from Busines</u>		
Profit as per P&L account	17,674,849.60	
Add: Expenses disallowed under I.T. Act	98,245.00	
Remuneration to partners disallowed u/s 40(b)		
Add: Remuneration to Partners	1,350,000.00	-
Less: Allowable u/s 40(b)		
90% on first 3lacs and Bal 60%	<u>1,350,000.00</u>	-
(whichever is more)		
Income under the head Income from Other Sources		<u>17,773,095</u>
<u>Income from Other Sources</u>		
Interest on Fixed Deposit, NSC and others		<u>-</u>
<i>Gross Total Income</i>		<u>17,773,095</u>
Less: Deduction under chapter VI		<u>-</u>
<i>Total Income</i>		<u>17,773,095</u>
Rounded off u/s 288A		<u>17,773,090</u>
Tax Payable by the firm @ 30%		5,331,927
Add: Surcharge @12%		<u>639,831</u>
		5,971,758
Add: Education cess @3%		<u>179,153</u>
		6,150,911
Less: TDS		<u>3,151,101</u>
		2,999,810
Add: Interest u/s 234 A	29998	
Interest u/s 234 B	269,982.00	
Interest u/s 234 C	<u>151,486.00</u>	451,466
		<u>3,451,276</u>
Less: Paid		<u>-</u>
Balance Payable / (Refundable)		<u>3,451,276</u>

Neelem devi

FORM NO. 3CD
[See rule 6 G(2)]

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

PART - A

1 Name of the assessee
2 Address
3 Permanent Account Number (PAN)
4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same
5 Status
6 Previous year
7 Assessment year
8 Indicate the relevant clause of section 44AB under which the audit has been conducted

M/s RAJ CONSTRUCTION
Chiniya Road, Garhwa-822101
AAGFR2781M
TIN NO:- 20120501342
Service tax Reg No:- AAGFR2781MSD001
Partnership Firm
2016-17
2017-18
Sec 44AB(a)

PART - B

9 (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.
(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
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)
(b) If there is any change in the nature of business or profession, the particulars of such change
11 (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.
(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.)
(c) List of books of account and nature of relevant documents examined.
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)
13 (a) Method of accounting employed in the previous year
(b) Whether there had been any change in the method of accounting employed vis-a-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.

Anil Kumar Singh (50%), Ranjeet Kumar Singh(20%), Sanjay Kumar Singh(10%), Neelam Singh(10%) & Geeta singh (10%)
NO
Civil Contractors
No Such Change
Not Prescribed
Cash Book, Ledger, Purchase Register, Debtor Ledger & other relevant records
Same as mentioned above.
Cash Book, Ledger, Purchase Register, Debtor Ledger & other relevant records
NO
Mercantile System
NO
N.A.

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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(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)
(e) If answer to (d) above is in affirmative, give details of such adjustments:

	Increase in profit (Rs.)	Decrease in profit (Rs.)
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- ICDS-I Accounting Policies
- ICDS-II valuation of Inventories
- ICDS-III Construction Contracts
- ICDS-IV Revenue Recognition
- ICDS-V Tangible Fixed Assets
- ICDS-VI Changes in Foreign
- ICDS-VII Government Grants
- ICDS-VIII Securities
- ICDS-IX Borrowing Costs
- ICDS-X Provisions, Contingent
Contingent Assets

Total
(f) Disclosures as per ICDS

As per Annexure "A"

- ICDS-I Accounting Policies
- ICDS-II valuation of Inventories
- ICDS-III Construction Contracts
- ICDS-IV Revenue Recognition
- ICDS-V Tangible Fixed Assets
- ICDS-VI Changes in Foreign
Exchange Rates
- ICDS-VII Government Grants
- ICDS-VIII Securities
- ICDS-IX Borrowing Costs
- ICDS-X Provisions, Contingent
Contingent Assets

For M/s Raj Construction

Neelam Devi



14 (a) Method of valuation of closing stock employed in the previous year.

(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:

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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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.

16 Amounts not credited to the profit and loss account, being, -

(a) the items falling within the scope of section 28;

(b) the pro forma 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 refunds are admitted as due by the authorities concerned;

(c) escalation claims accepted during the previous year;

(d) any other item of income;

(e) capital receipt, if any.

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	Consideration received or accrued	Value adopted or assessed or assessable
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18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

(a) Description of asset/block of assets.

(b) Rate of depreciation.

(c) Actual cost of written down value, as the case may be.

(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -

i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,

ii) change in rate of exchange of currency, and

iii) subsidy or grant or reimbursement, by whatever name called.

(e) Depreciation allowable.

(f) Written down value at the end of the year

At cost price, as certified by the partners.

N.A.

NIL

NIL
NIL

NIL
NIL
NIL
NIL

As per Balance sheet



For M/s Paj Construction

Neelam Devi

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 conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
32AC		
33AB		
33ABA		
35(1)(i)		
35(1)(ii)		
35(1)(iii)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		

NIL

- 20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

NIL

NIL

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

- 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

As per available records & as certified, there was no such expenditure, except as stated in the note otherwise

Nature	Serial number	Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.			
Expenditure by way of penalty or fine for violation of any law for the time being force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

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

--do--

(i) as payment to non-resident referred to in sub-clause (i)

--do--

(A) Details of payment on which tax is not deducted:

- (I) date of payment
(II) amount of payment
(III) nature of payment
(IV) name and address of the payee

(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)

--do--

- (I) date of payment
(II) amount of payment
(III) nature of payment
(IV) name and address of the payee
(V) amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

--do--

(A) Details of payment on which tax is not deducted:

- (I) date of payment
(II) amount of payment
(III) nature of payment
(IV) name and address of the payee

(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

- (I) date of payment
(II) amount of payment
(III) nature of payment
(IV) name and address of the payer
(V) amount of tax deducted
(VI) amount out of (V) deposited, if any
(iii) under sub-clause (ic) [Wherever applicable]

--do--

- (iv) under sub-clause (iia)
(v) under sub-clause (iib)
(vi) under sub-clause (iic)

--do--

--do--

--do--

- (A) date of payment
(B) amount of payment
(C) name and address of the payee

--do--

- (vii) under sub-clause (iv)
(viii) under sub-clause (v)

--do--



For M/s Raj Construction

Neelam Devi
Partner

(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;

--do--

(d) Disallowance/deemed income under section 40A(3):

NIL

(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

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
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(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

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
---------------	-----------------	-------------------	--------	--

(c) provision for payment of gratuity not allowable under section 40A(7);

--do--

(f) any sum paid by the assessee as an employer not allowable under section 40A(9);

--do--

(g) particulars of any liability of a contingent nature;

--do--

(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;

--do--

(i) amount inadmissible under the proviso to section 36(1)(iii).

--do--

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 persons specified under section 40A(2)(b).

As per annexure "B"

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

NIL.

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

NIL.

26 In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-

NIL.

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

(a) paid during the previous year;

(b) not paid during the previous year;

(B) was incurred in the previous year and was

(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

NIL.

(b) not paid on or before the aforesaid date.

NIL.

(State whether sales tax, customs duty, excise duty or any other indirect tax, YES/levy, cess, impost, etc., is passed through the profit and loss account.)

Sales Tax of Rs.31,77,188/- & Labour Cess of Rs. 788,956/- has been passed through Trading and Profit & Loss account.

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. (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

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)(viii), if yes, please furnish the details of the same.

NIL.

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

NIL.

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

NIL.

31 *(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

NIL.

(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;

(ii) amount of loan or deposit taken or accepted;

(iii) whether the loan or deposit was repaid up during the previous year;

(iv) maximum amount outstanding in the account at any time during the previous year;

(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.

*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

NIL.

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.



For M/s Raj Construction

Neelam devi

Partner

(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents

NIL

(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 the extent available:

NIL

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks
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(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.

N.A.

(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.

N.A.

(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.

N.A.

(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.

N.A.

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

As per computation of income.

Section under which deduction is claimed: Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

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 (10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

NIL

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

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
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For M/s Raj Construction

Neelam Devi
Partner

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

N.A.

- (i) Opening Stock;
- (ii) purchases 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 the A. Raw Materials :

- (i) opening stock;
- (ii) purchases 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.

NIL

B. Finished products/by-products :

- (i) opening stock;
- (ii) purchases 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.

NIL

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

N.A.

- (a) total amount of distributed profits;
- (b) amount of reduction as referred to in section 115-O(1A)(i);
- (c) amount of reduction as referred to in section 115-O(1A)(ii);
- (d) total tax paid thereon;
- (e) dates of payment with amounts.

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.

N.A.

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.

N.A.

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.

N.A.

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

S.No.	Particulars	Previous year	Preceding Previous year
1	Total turnover of the assessee	78895703	511169899
2	Gross profit/turnover	NA	NA
3	Net profit/turnover	14.61%	4.55%
4	Stock-in-trade/turnover	137.09%	0.32%
5	Material consumed/finished goods produced		

(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.

Place Ranchi
Date 19.09.2017



For M/s Raj Construction

Neelam Devi

ANNEXURE "A"

(f) Disclosures as per ICDS

1 ICDS-I Accounting Policies

The Assessee follows the mercantile system of accounting and recognises income & expenditure on accrual basis as per generally accepted accounting principles in India

2 ICDS-II valuation of Inventories

At cost price as certified by the partners. Cost of inventory as on 31.03.2017 is Rs. 108,158,600.

3 ICDS-III Construction Contracts

Total Amount recognized as contract revenue for the period 01.04.2016 to 31.03.2017 is Rs 78,895,703.

4 ICDS-IV Revenue Recognition

Sale of goods - Revenue not recognised from sale of goods is nil.
Sale of services - Not applicable.

5 ICDS-V Tangible Fixed Assets

Fixed assets are stated at written down value.
WDV as on 01.04.2016 - Rs. 28,355,765
Additions during the year - Rs. 61,000.
Depreciation charged during the year - Rs. 351,001.
WDV as on 31.03.2017 - Rs. 28,065,764.

6 ICDS-VI Changes in Foreign Exchange

Not applicable

7 ICDS-VII Government Grants

No government grant was received during the previous year.

8 ICDS-VIII Securities

There is no securities held as stock in trade during the previous year.

9 ICDS-IX Borrowing Costs

There is no borrowing cost directly attributable to an asset, thus no amount is to be capitalised during the previous year.

10 ICDS-X Provisions, Contingent Liabilities & Contingent Assets

Provisions:-

Particulars	Amount
Opening balance of income tax provision	12321570
Add: Provision made during the year	6150911.24
Less: Amount charged against provision	12321570
Less: Amount reversed during previous year	0
Closing balance of provision	6150911.24

Contingent Liabilities:-

Nil

Contingent Assets:-

Nil.



For M/s Raj Construction
Neelum devi
Partner

M/s RAJ CONSTRUCTION
Chiniya Road, Garhwa

Balance Sheet as on 31.03.2017

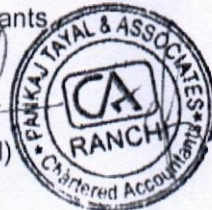
Liabilities	Amount	Assets	Amount
<u>PARTNER'S CAPITAL A/C</u> (As per Schedule 'A')	107,485,549.00	<u>FIXED ASSETS</u> (As per Schedule 'B')	28,065,764.00
<u>CURRENT LIABILITIES & PROVISIONS</u>		<u>INVESTMENTS</u> (As per Schedule 'C')	192,804,796.98
Adv. from Central University	3,500,000.00	<u>CURRENT ASSETS, LOANS & ADVANCES</u>	
Sundry Creditor & Other Dues	469,059,897.00	Closing WIP	108,158,600.00
Audit fee Payable	50,000.00	(As taken, valued & certified by the partners)	
Prov for Income tax	6,150,911.24	Advance for Land	13,000,000.00
		Security Deposit (As per Schedule 'D')	80,338,608.00
		TDS (As per Schedule 'E')	4,692,290.21
		Earnest Money	200,000.00
		Time Extension	5,053,104.00
		Accrued Intt. on HDFC Sweep A/C	367,810.00
		Ambika Singh	750,000.00
		<u>Cash & Bank Balance:</u> (As per Schedule 'F')	152,815,382.81
	586,246,357.24		586,246,356.00

In terms of our separate report of even date

Date : 19.09.2017
Place : Ranchi

For Pankaj Tayal & Associates
Chartered Accountants

Pankaj Tayal
(CA. Pankaj Tayal)
Partner



M/s RAJ CONSTRUCTION
For M/s Raj Construction

Rajendra Yadav
Partner

For M/s Raj Construction

Neelam Devi

Partner

M/s RAJ CONSTRUCTION

Chiniya Road, Garhwa

Trading and Profit & Loss A/c for the year ending 31.03.2017

Particulars	Amount	Particulars	Amount
To Opening WIP	1,636,760.00	By Gross Contract Receipts	78,895,703.00
" Mat Consumed & Lab Exps	153,513,484.46	(As per Schedule 'B')	
" Sales Tax (As per Schedule 'B')	3,177,188.00	" Closing WIP	108,158,600.00
" Labour Cess (As per Schedule 'B')	788,956.00	" Interest On NSC	1,087,886.00
" Royalty (As per Schedule 'B')	1,250,340.00	" Interest on Time Deposit	741,863.00
" JCB Rent, Lubricants & Fuel	1,227,282.00	" Interest On Sweep A/c	13,008,740.10
" Transportation & Hire Exp	2,137,610.00	" Interest On FD	2,727,170.00
" Site Expenses	845,850.00		
" Salary	4,894,113.00		
" Travelling & Conveyance	1,755,570.00		
" Car Insurance	44,947.00		
" Electric Expenses	34,855.00		
" Tender / Registration Fees	1,253,893.00		
" Insurance	12,182.00		
" Bank & BG charges	759,466.94		
" Interest on CC	159,970.00		
" Audit Fees	50,000.00		
" Telephone & Postage Expenses	184,650.00		
" Income tax interest	98,245.00		
" Office Expenses	184,221.00		
" Printing & Stationery	60,670.00		
" Legal & Other Professional expens	301,900.00		
" Accounting Charges	180,000.00		
" Repair & Maintenance	176,100.00		
" Miscellaneous exp	227,306.10		
" Depreciation	351,001.00		
" Net Profit c/d	29,313,401.60		
	<u>204,619,962.10</u>		<u>204,619,962.10</u>
To Partner's Salary	1,350,000.00	By Net Profit b/d for appropriation	29,313,401.60
" Interest on Capital	10,288,552.00		
" Provision For Income Tax	6,150,911.24		
" <u>Net Profit transferred to</u>			
<u>Partner's Capital A/c</u>	11,523,938.36		
	<u>29,313,401.60</u>		<u>29,313,401.60</u>

In terms of our separate report of even date

Date : 19.09.2017

Place : Ranchi

For Pankaj Tayal & Associates

Chartered Accountants

Pankaj Tayal
(CA. Pankaj Tayal
Partner



M/s RAJ CONSTRUCTION

For M/s Raj Construction

Rajendra Prasad
Partner

For M/s Raj Construction

Neelam devi
Partner

ANNEXURES TO FORM NO. 3CD

ANNEXURE "B"

23. Particulars of payments made to persons specified under section 40A(2)(b).

S.No.	NAME OF PARTY	RELATION	AMOUNT	REMARKS
1	Anil Kumar Singh	Partner	450,000.00	Partner's Remuneration
2	Ranjeet Kumar Singh	Partner	450,000.00	Partner's Remuneration
3	Sanjay Kumar Singh	Partner	450,000.00	Partner's Remuneration
4	Neelam Singh	Partner	888,969.00	Interest on Capital
5	Geeta Singh	Partner	888,718.00	Interest on Capital
6	Anil Kumar Singh	Partner	4,974,385.00	Interest on Capital
7	Ranjeet Kumar Singh	Partner	2,212,601.00	Interest on Capital
8	Sanjay Kumar Singh	Partner	1,323,879.00	Interest on Capital
TOTAL			11,638,552.00	



For M/s Rai Construction
Neelam devi
Partner

M/s RAJ CONSTRUCTION

SCHEDULE 'A'

PARTNER'S CAPITAL ACCOUNT (31.03.2017)

Sl. No.	Particulars	Share Of Profit	Opening Balance	Additions	Profit	Remuneration	Interest on Capital	TDS / IT Adjustment	Drawings	Closing Balance
1	Anil Kumar Singh	50%	41,453,204.50		5,761,969.00	450,000.00	4,974,385.00		1,588,900.00	51,050,658.50
2	Ranjeet Kumar Singh	20%	18,438,345.80	-	2,304,788.00	450,000.00	2,212,601.00		554,600.00	22,851,134.80
3	Sanjay Kumar Singh	10%	11,032,323.90	-	1,152,394.00	450,000.00	1,323,879.00		327,470.00	13,631,126.90
4	Neelam Singh	10%	7,408,073.90	573,123.00	1,152,394.00	-	888,969.00		125,500.00	9,897,059.90
5	Geeta singh	10%	7,405,983.90	736,873.00	1,152,394.00	-	888,718.00		128,400.00	10,055,568.90
TOTAL-		100%	85,737,932.00	1,309,996.00	11,523,939.00	1,350,000.00	10,288,552.00	-	2,724,870.00	107,485,549.00



For M/s Raj Construction

Neelam devi

Partner

✓

SCHEDULE 'B'

FIXED ASSETS as per Income Tax Act, 1961

Sl. No	Particulars	Rate	W.D.V As on 01-04-16	Additions		Sold / transfer during the year	Total	Depreciation		Tctal	W.D.V As on 31-03-17
				180 days or more	Less than 180 days			180 days or more	Less than 180 days		
1.	CAR	15%	141,786.00	-	-	-	141,786.00	21,268.00	-	21,268.00	120,518.00
2.	Innova	15%	1,004,340.00	-	-	-	1,004,340.00	150,651.00	-	150,651.00	853,689.00
3.	Innova	15%	1,101,780.00	-	-	-	1,101,780.00	165,267.00	-	165,267.00	936,513.00
4.	Land	0%	26,092,459.00	-	-	-	26,092,459.00	-	-	-	26,092,459.00
5.	Computer	60%	15,400.00	-	-	-	15,400.00	9,240.00	-	9,240.00	6,160.00
6.	Mixture Machine	15%	-	-	-	-	40,000.00	-	3,000.00	3,000.00	37,000.00
7.	Machinery Block I	15%	28,355,765.00	-	-	-	28,416,765.00	346,426.00	1,575.00	348,001.00	28,065,764.00
TOTAL-			28,355,765.00	-	-	-	28,416,765.00	346,426.00	4,575.00	351,001.00	28,065,764.00



For M/s. Dal Construction
Neelam s/devi

Partner

SCHEDULE 'C'
INVESTMENTS

N.S.C

Opening Balance	12,111,500.00	
Add: During the year	6,324,000.00	
	<u>18,435,500.00</u>	
Less: Matured	<u>1,931,000.00</u>	16,504,500.00

Interest on NSC

Opening Balance	4,071,634.00	
Add: During the year	1,087,886.00	
	<u>5,159,520.00</u>	
Less: Matured	<u>1,231,004.00</u>	3,928,516.00

Time Deposit

Opening Balance	107,616,854.00	
Add: During the year	60,423,000.00	
	<u>168,039,854.00</u>	
Less: Matured	<u>1,652,000.00</u>	166,387,854.00

Interest on Time Deposit

Opening Balance	2,757,613.00	
Add: During the year	3,469,032.98	
	<u>6,226,645.98</u>	
Less: TDS	272,719.00	
Less: Matured	<u>480,000.00</u>	5,473,926.98

GOLD BOND 510,000.00

TOTAL 192,804,796.98

SCHEDULE 'D & E'

Particulars	Security Deposit	TDS
Opening Balance	80,407,719.00	12,850,010.00
Add: During the year	6,311,656.00	3,151,101.21
Less: Refund/Adj	6,380,767.00	11,308,821.00
Closing Balance	80,338,608.00	4,692,290.21

SCHEDULE 'F'

CASH AND BANK BALANCE

Particulars	Amount
Bandhan Bank	500,000.00
PNB Garhwa A/c (1002100001181)	153,049.51
HDFC CA A/c (9383774)	(249,786.93)
HDFC Sweep A/c (82617716)	45,817,967.70
OBC CC A/c (15001462)	26,205,442.00
OBC Sweep A/c	391,325,671.00
OBC CA (1131002189)	(346,979,907.00)
SBI Sweep A/c	35,846,859.05
SBI Current A/c	10,000.00
Cash	186,087.48
Total	152,815,382.81



For M/s Raj Construction
Neelam devi
Partner

M/s RAJ CONSTRUCTION

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A) Significant Accounting Policies

1) System of Accounting

The financial statements are prepared in accordance with the historical cost convention and in accordance with the applicable accounting standards and relevant presentational requirements on a going concern basis.

2) Fixed Asset & Depreciation

Fixed Assets are stated at their original cost of purchase and as certified by the partners. Depreciation has been charged as per Appendix 1 of Rule 5 of the Income Tax Rules, wherever applicable

3) Recognition of Income & Expenditure

Income and expenditure are recognized on accrual basis, except as stated otherwise.

B) Notes on Accounts

1) We have verified the correctness of the information given in the statements annexed and all the transactions from such of the documentary evidences, facts and figures as were made available and produced to us and wherever any such documentary evidences were not available, entries authenticated by the partners have been accepted as proper evidence. The nature and classifications of account was accepted as mentioned in records and as per the explanations given to us.

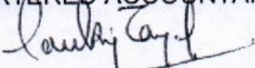
2) The balance of Sundry Debtors and Creditors are subject to confirmation from these.

3) Cash in hand as on the last day of the financial year is as taken and certified by the partners.

4) Bank Balances are subject to reconcilliation.

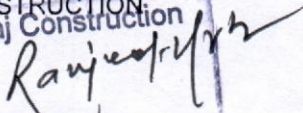
5) The audit has been for the limited purpose of section 44AB of the Income Tax Act, 1961.

For PANKAJ TAYAL & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. Pankaj Tayal)
(Partner)



M/s RAJ CONSTRUCTION
For M/s Raj Construction


(Partner) Partner

Place : Ranchi
Date : 19.09.2017

For M/s Raj Construction

Neelam devi
Partner

Taxpayers Counterfoil (To be filled up by tax payer)										
PAN	A	A	G	F	R	2	7	8	1	M
Received from	RAJ CONSTRUCTION									
	(Name) Anil Kr. Singh Partner									
Cash/ Debit to A/c /Cheque No.	332682(SBI)					For Rs. 3451280				
Rs. (in words)	Thirty four lacs fifty one thousand two hundred eighty only.									
Drawn on	State Bank of India, Garhwa									
	(Name of the Bank and Branch)									
on account of	Income Tax on					Companies/Other than Companies/Tax				
Type of Payment	(Strike out whichever is not applicable)									
for the Assessment Year	2	0	1	7	-	1	8	Rs.		

BANK TRANSFER

③

Chief Manager
SBI, Garhwa (1931)

For M/s Raj Construction
Neelam devi
Partner

**STATE BANK OF INDIA
GARHWA
COMPUTERISED RECEIPT**

(to be issued by collecting bank branch to depositor of direct tax for deposit of tax/ tax deducted at source in Government account against challan form no. 280)

Name of the bank collecting tax	STATE BANK OF INDIA
Full name of Deductor / Taxpayer	RAJ CONSTRUCTION
TAN of Deductor/ PAN of Taxpayer	AAGFR2781M
Amount Deposited :	
1.Income Tax	2999814
2.Surcharge	0
3.Education Cess	0
4.Penalty	0
5.Interest amount	451466
6.Other amount	0
7.Fee under Sec 234E	0
Total Amount Deposited :(in figures)	3451280
Mode of Deposit Of Tax (by cash/debit to account/by cheque bearing no.)	T
Date of encashment of cheque	11/12/2017
Income tax deducted /collected from companies (0020)/other than companies(0021)	0021
Minor Head (TDS/TCS deducted/collected by deductor OR demanded by department)	300
Nature of Payment from which tax has been deducted OR collected-(Give section code)	
Assessment Year (yyyy-yy)	2017-18
Challan Identification Number (CIN)	
BSR Code of collecting bank branch	0001031
Date of tender of cheque(dd/mm/yyyy)	11/12/2017
Challan Serial Number	00003

This is a Computer-generated Receipt, hence does not require signature

C - Cash T - Transfer G - Clearing

Journal No. 101680444

For M/s Raj Construction
Neelam Devi

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 RAJ CONSTRUCTION			PAN AAGFR2781M			
	Flat/Door/Block No CHINIYA ROAD		Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-5		
	Road/Street/Post Office		Area/Locality GARHWA				
	Town/City/District GARHWA, PALAMU		State JHARKHAND	Pin/ZipCode 822101	Status Firm		
	Designation of AO(Ward/Circle) ACIT CIRCLE 3 RANCHI			Original or Revised ORIGINAL			
	E-filing Acknowledgement Number 398317991291218			Date(DD/MM/YYYY) 29-12-2018			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	28530094
		2	Deductions under Chapter-VI-A			2	0
		3	Total Income			3	28530090
		3a	Current Year loss, if any			3a	0
4		Net tax payable			4	9873693	
5		Interest and Fee Payable			5	162778	
6		Total tax, interest and Fee payable			6	10036471	
7		Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	8948283	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	1088190		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	10036473		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by RANJIT KUMAR SINGH in the capacity of PARTNER

having PAN AUBPS0510Q from IP Address 47.9.194.132 on 29-12-2018 at RANCHI

Dsc SI No & issuer 1398294190CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For M/s Raj Construction
Neelam devi
Partner



Form No. 3CB
(See Rule 6G(1)(b))

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

1. We have examined the Balance Sheet as at 31st March, 2016 and the Profit & Loss account for the year ended on that date, attached herewith, of M/s RAJ CONSTRUCTION, Chiniya Road, Garhwa. (Permanent Account No. AAGFR2781M)
These financial statements are the responsibility of the firm. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 Ranchi.

3. (a) I/ We report that following observations/ comments/ discrepancies/ inconsistencies; if any:
As per Notes to Accounts
(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 accounts have been kept by the head office and branches of the assessee, so far as appears from our 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, 2016,
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. 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.

Place : Ranchi
Date : 19.09.2016

For PANKAJ TAYAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Reg. No. - 011377C

CA. Pankaj Tayal
(Partner)

M. No.: 401725
PAN - AAKFP7287Q

For M/s Raj Construction

Neelam devi
Partner