

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 PREMESHREE DEVELOPERS			PAN AANFP6051B		
	Flat/Door/Block No -	Name Of Premises/Building/Village G V MALL		Form No. which has been electronically transmitted ITR-5		
	Road/Street/Post Office	Area/Locality BAORIN ROAD			Status Firm	
	Town/City/District PATNA	State BIHAR	Pin/Zip Code 800001	Aadhaar Number/Enrollment ID		
	Designation of AO(Ward/Circle) ITO WARD 5(4),PATNA			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 307555571260918			Date(DD/MM/YYYY) 26-09-2018		
	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	643504
4	Net tax payable			4	0	
5	Interest and Fee Payable			5	0	
6	Total tax, interest and Fee payable			6	0	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	0	
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 PRAVIN KUMARin the capacity of PARTNERhaving PAN AELPK8755M from IP Address 103.206.11.121 on 26-09-2018 at PATNADsc SI No & issuer 2280665215173539955CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : M/s PREMSHREE DEVELOPERS
Address(O) : -, G V MALL, BAORIN ROAD, PATNA, BIHAR-800001

Permanent Account No : AANFP6051B Date of Incorporation : 06/04/2011
Status : Partnership Firm Resident Status : Resident
Previous year : 2017-2018 Assessment Year : 2018-2019
Ward/Circle : ITO WARD 5(4),PATNA/5 Return : ORIGINAL
Nature of Business or Profession : DEVELOPING AND SUB DIVIDING REAL ESTATE INTO LOTS - 07003

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-643504	0
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax Payable	0
Amount Payable	0
Tax Rounded Off u/s 288 B	0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BUS-1			
Net Profit As Per P&L A/c	-643504		
Add: Items Inadmissible/for Separate Consideration	17348		
Depreciation Separately Considered	17348		
Sub Total	-626156		
Less: Items Admissible/for Separate Consideration	17348		
Depreciation Allowed as Per IT Act	17348		
Total	-643504		
Less: Allowable Intt. u/s 40b	0		
Balance	-643504		
Less: Allowable Remuneration u/s 40b	0		
Total Income From Business & Profession	-643504		
Total of Business & Profession		0	

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F
Unabsorbed Depreciation	2018-2019	17348
Business Income(Ordinary)	2018-2019	626156

Partner's Allowable Remuneration & Interest

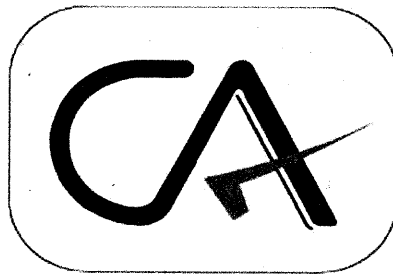
Name of Partner	Profit Ratio	Interest	Remu.	Share Profit
PRAVIN KUMAR	50	0	0	-321752
ANAND KISHORE DEEPAK	50	0	0	-321752
Total		0	0	-643504

Return Filing Due Date : 30/09/2018
Due Date Extended upto : 31/10/2018
Interest Calculated Upto : 26/09/2018

Return Filing Section : 139(1)
Notification No : 225/358/2018/ITA.11

Verified By : PRAVIN KUMAR

Pranishree Das



C. KUMAR & ASSOCIATES

Chartered Accountants



Office : 132, 1st Floor Lok Nayak Jai Prakash Bhawan, Dakbunglow

Crossing, Patna - 800001



+ 91-9631132058 / +91-7870752700

E-mail:- chandanjeeca@gmail.com



FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of PREMSHREE DEVELOPERS -G V MALL,BAORIN ROAD, , P
PATNA, BIHAR. 800001 AANFP6051B.

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 -G V MALL,BAORIN ROAD, and 0 branches.

3. We report the following observations/comments/discrepancies/inconsistencies; if any:

1. The Assessee has represented that all the other payments for expenses in excess of amount specified u/s 40A(3) have been made by account payee cheques or account payee bank drafts. However, this could not be verified by us as the necessary evidence is not in the possession of the Assessee. | 2. With reference to clause 40, the ratio is computed by assessee himself. | 3. With reference to clause No. 35, the assessee has maintained stock register by value only. | 4. In respect of Para 34 to 39 regarding various audits reliance has been placed on information provided by the management.

4. Subject to above,-

5. 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.

6. 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.

7. 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:-

(a) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and

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

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

9. 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
	Place <u>Patna</u> Date <u>24/09/2018</u>	Name <u>CHANDAN KUMAR</u> Membership Number <u>433108</u> FRN (Firm Registration Number) <u>021937C</u> Address <u>132 JAI PRAKASH BHAWAN DAKBUN</u> <u>GLOW CROSSING, , PATNA, BIHAR, 8</u> <u>00001</u>

FORM NO. 3CD

[See rule 6G(2)].

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

1	Name of the assessee	PREMSHREE DEVELOPERS			
2	Address	-G V MALL,BAORIN ROAD, , PATNA, BIHAR, 800001			
3	Permanent Account Number (PAN)	AANFP6051B			
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			
	Sl No.	Type	Registration Number		
	1	Goods and Services Tax BIHAR	10AANFP6051B1ZQ		
	2	Goods and Services Tax JHARKHAND	20AANFP6051B1ZP		
5	Status	Firm			
6	Previous year from	01/04/2017 to 31/03/2018			
7	Assessment Year	2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD			
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 ?			
		Name			Profit Sharing Ratio (%)
		Pravin Kumar			50
		Anand Kishore Deepak			50
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.			
		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	
		REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003	
10	b	If there is any change in the nature of business or profession, the particulars of such change			
		Business	Sector	SubSector	Code
		Nil			
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			
		Books prescribed			
		CASH BOOK, LEDGER, VOUCHER AND RELATED DOCUMENTS			
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 State
			District	PinCode	
		CASH BOOK, LEDGER, VOUCHER AND RELATED DOCUMENTS	-G V MALL	BAORIN ROAD	PATNA
				BIHAR	800001
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
		Books Examined			
		CASH BOOK, LEDGER, VOUCHER AND RELATED DOCUMENTS			
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).			
		Section	Amount		
		Nil			
13	a	Method of accounting employed in the previous year		Mercantile system	



13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								
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									
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).								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
ICDS									
Total									
13 f	Disclosure as per ICDS.								
ICDS									
14 a	Method of valuation of closing stock employed in the previous year.								
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:								
Particulars									
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 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								
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								
Description									
Amount									
16 c	Escalation claims accepted during the previous year								
Description									
Amount									
16 d	Any other item of income								
Description									
Nil									
16 e	Capital receipt, if any								
Description									
Amount									
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 Assets/Class of Assets									
Rate of depreciation (In Percent- age)									
Opening WDV (A)									
Purchase Value (1)									
MOD-VAT (2)									
Change in Rate of Exchange (3)									
Subsidy/Grant (4)									
Total Value of Purchases (B) (1+2+3+4)									
Deductions (C)									
Depreciation Allowable (D)									
Written Down Value at the end of the year (A+B-C-D)									
Furnitures & Fittings @ 10%									
9362									
Plant & Machinery @ 15%									
52519									
Plant & Machinery @ 40%									
21336									
936									
8426									
7878									
44641									
8534									
12802									
* 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	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)]
Description	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):
	Amount
	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	
Particulars	
	Amount in Rs.
Personal expenditure	
Particulars	
	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	
	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	
	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	
	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	
	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above	
Particulars	
	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	
	Amount in Rs.
(b)	Amounts inadmissible under section 40(a):-
	Amount in Rs.
(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
(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 (VI) 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 (VI) 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).											0
	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 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 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											0
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 Payment Made(Amount) transaction								
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 (a),(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.)											
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											
		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)											
		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 Fair Market consideration 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)(viii). 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 Fair Market consideration received		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)											
		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.											
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary		Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be		If yes, whether the excess money has been repatriated		If no, the amount (in Rs.) of imputed interest on such excess money which has not		Expected date of repatriation of money	

	adjustment is made ?		repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	been repatriated within the prescribed time				
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									
	SI 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 applicable from 1st April, 2019).					No			
(b) If yes, please furnish the following details									
	SI 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 during the previous year	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	Premshree Infra	PATNA	AALFP9343C	1100000	No	1600000	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 available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
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	Nature of transaction	Amount of receipt	Date Of receipt		

					available with the assessee) of the Payer				
		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 through a bank account.	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.
		Nil							
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
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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			

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	No
------	---	-----------

S.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
------	---	-----------

S.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
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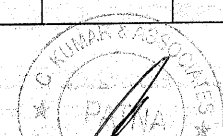
S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section	Amount	Dates of payment



201(1A)/206C(7)
is payable

Nil

35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.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 and by-products :-										
35 bA	Raw materials :										
	S.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 :										
	S.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 :										
	S.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 :-										
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax as 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:-									No	
	SI No.	Amount received (in Rs.)					Date of receipt				
	Nil										
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:										
SI No	Particulars	Previous Year			Preceding previous Year						
a	Total turnover of the assessee				0						
b	Gross profit / Turnover	303691	0 %		2900892	34382125	8.44%				



c	Net profit / Turnover	-643504	0 %	1535585	34382125	4.47%
d	Stock-in-Trade Turnover	7862190	0 %	1877654	34382125	5.46%
e	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

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
Nil					

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 51A or Form No. 61B? If No

SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil						

43 (a) 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

SI 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
Nil				

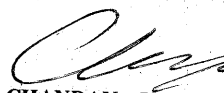
A(c) If Not due , please enter expected date of furnishing the report


Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)

SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
Nil						

Place **Patna**
Date **24/09/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

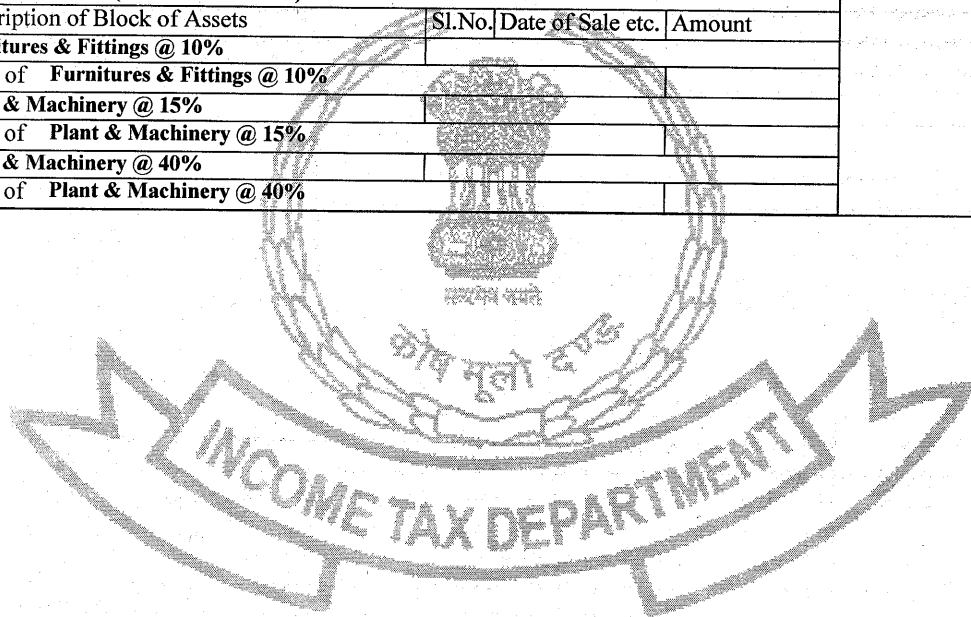

CHANDAN KUMAR
433108
021937C
132 JAI PRAKASH BHAWAN - DAKBUN
GLOW CROSSING., PATNA, BIHAR, 8
00001.



Filing Details	
Copy/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%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								

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



N

M/S PREMSHREE DEVELOPER

G. V. Mall, Boring Road, Patna - 800004

BALANCE SHEET AS AT 31ST MARCH 2018


Particulars	Note No.	Amount (Rs.)	
		As on 31.03.2018	As on 31.03.2017
Partner's Capital	1	563,543.20	2,613,447.08
Non Current Liabilities			
(a) Unsecured loan	2	3,989,771.00	2,889,771.00
Current Liabilities			
(a) Sundry creditors	3	766,647.00	1,199,802.00
(b) Liability for Expenses	4	50,600.00	10,500.00
(c) Other Current Liabilities	5	5,087,001.00	4,325,000.00
TOTAL RS.		10,457,562.20	11,038,520.08
ASSETS			
Non-current assets			
(a) Fixed assets			
Tangible assets	6	65,869.57	83,217.80
Current assets			
(a) Cash and cash equivalents	7	1,411,154.96	9,052,143.28
(b) Inventories	8	7,862,189.67	1,877,654.00
(c) Loans & Advances	9	1,118,348.00	25,505.00
TOTAL RS.		10,457,562.20	11,038,520.08

As per our report of even date

For, C KUMAR & ASSOCIATES

Chartered Accountants

FRN: 021937C


[CA. CHANDAN KUMAR]
PROPRIETOR

M. No. 433108

M/S PREMSHREE DEVELOPER



[Kishore Deepak]

Patna

24/09/2018

v

M/S PREMSHREE DEVELOPER

G. V. Mall, Boring Road, Patna - 800004

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

Particulars	Note No.	Amount (Rs.)	
		As on 31.03.2018	As on 31.03.2017
REVENUE:			
(a) Revenue from operations	10	-	34,382,125.00
Total Revenue		-	34,382,125.00
Expenses:			
(a) Purchases	11	4,458,345.00	16,032,927.00
(b) Direct Expenses	12	1,222,500.00	3,651,010.00
(c) Change in Inventory	13	(5,984,535.67)	11,797,296.00
(d) Employees benefits expense	14	561,765.00	317,225.00
(e) Finance costs	15	1,812.00	4,405.00
(f) Depreciation and amortization expense	7	17,348.55	19,812.36
(g) Other expenses	16	366,269.00	183,865.00
Total Expenses		643,503.88	32,006,540.36
Profit Before Interest on Partner's Capital & Partner's Remuneration (i.e Book Profit)		(643,503.88)	2,375,584.64
(a) Interest on Partner's Capital	1	-	-
(b) Partner's Remuneration	Annexure-A	-	8,23,000.00
Profit (Loss) Before Tax		(643,503.88)	1,555,584.64
(a) Provision for Tax		-	474,495.00
Profit / (Loss) after Tax transferred to		(643,503.88)	1,061,089.64

M/S PREMSHREE DEVELOPER

For, C KUMAR & ASSOCIATES

Chartered Accountants

FDN. 021937C



[CA. CHANDAN KUMAR]

PROPRIETOR

M. No. 433108

[Signature]
Shore Deepak]

09/2018

OW

M/S PREMSHREE DEVELOPER

G. V. Mall, Boring Road, Patna - 800004

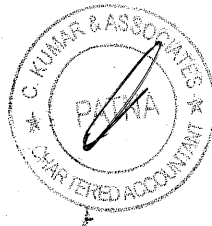
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	Amount (Rs.) As on 31.03.2018	Amount (Rs.) As on 31.03.2017
<u>No. - 2:- Unsecured loan</u>		
Premshree Bhartiya Construction (AALFP9344F)	2,389,771.00	2,389,771.00
Premshree Infra (AALFP9343C)	1,600,000.00	500,000.00
	3,989,771.00	2,889,771.00
<u>No. - 3:- Sundry Creditors</u>		
Sundry Creditors	766,647.00	1,199,802.00
	766,647.00	1,199,802.00
<u>No. - 4:- Liabilities for Expenses</u>		
Audit Fee Payable	12,500.00	10,500.00
Labour & Wages Payable	18,500.00	-
Salary Payable	15,600.00	-
Accounting Charge Payable	4,000.00	-
	50,600.00	10,500.00
<u>No. - 5:- Other Current Liabilities</u>		
Flat Advance from Customers	5,087,001.00	4,325,000.00
	5,087,001.00	4,325,000.00
<u>No. - 7:- Cash and Cash Equivalents</u>		
Cash in hand(As certified by Partners)	12,236.39	14,685.00
<u>Balance with Bank (Annexure-B)</u>		
PNB A/c No. 6575	925,703.48	3,099,713.84
Axis Bank A/c No. 33320363	473,215.09	5,937,744.44
	1,411,154.96	9,052,143.28
<u>No. - 8:- Inventory</u>		
<u>Stock in Trade</u>		
Closing Stock	25,710.00	5,654.00
Work-in-Progress	7,836,479.67	1,872,000.00
	7,862,189.67	1,877,654.00
<u>No. - 9:- Loans & Advances</u>		
ST Refundable	-	25,505.00
Security Deposit (Landowner)	1,000,000.00	-
GST Inputtax	118,348.00	-
	1,118,348.00	25,505.00
<u>No. - 10:- Revenue From Operation</u>		
Flat Sales	-	34,382,125.00
	-	34,382,125.00
<u>No. - 11:- Purchase</u>		
Material Purchase	4,458,345.00	15,032,927.00
	4,458,345.00	15,032,927.00



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

Particulars	Amount (Rs.) As on 31.03.2018	Amount (Rs.) As on 31.03.2017
Item No. - 12:- Direct Expenses		
a) Labour & Wages	1,036,850.00	3,565,450.00
b) Freight & Cartage	185,650.00	85,560.00
	1,222,500.00	3,651,010.00
Item No. - 13:- Change In Inventory		
Opening Stock	5,654.00	45,685.00
Work-in-Progress	<u>1,872,000.00</u>	<u>13,629,265.00</u>
		13,674,950.00
Closing Stock	25,710.00	5,654.00
Work-in-Progress	<u>7,836,479.67</u>	<u>1,872,000.00</u>
		1,877,654.00
	(5,984,535.67)	11,797,296.00
Item No. - 14:- Employees benefits expense		
a) Salary to staff	547,200.00	307,200.00
b) Staff Welfare	14,565.00	10,025.00
	561,765.00	317,225.00
Item No. - 15:- Finance costs		
a) Bank Charges	1,812.00	4,405.00
	1,812.00	4,405.00
Item No. - 16:- Other Expenses		
a) Accounting Charges	24,000.00	18,000.00
b) Audit Fee	12,500.00	10,500.00
c) Legal Fee	6,500.00	5,500.00
d) Electricity & Fuel	85,650.00	18,545.00
e) Misc. Expense	28,560.00	2,065.00
f) Postage & Courier	2,565.00	1,985.00
g) Printing & Stationary	16,554.00	8,565.00
h) Office Rent	48,000.00	48,000.00
i) Telephone & Mobile Expense	11,650.00	9,856.00
j) Conveyance	58,685.00	25,654.00
k) Traveling Exp.	41,875.00	32,650.00
l) Interest on IT (16-17)	17,565.00	-
m) GST Fine	3,580.00	-
n) Repair & Mentinance	8,585.00	2,545.00
	366,269.00	183,865.00



Sl. No.	Particulars	Rate of Dep.	WDV as on 01.04.2017	Addition *		Deductions *	Total As on 31.03.2018	Depreciation During the Year	Balance as on 31.03.2018
				Ist Half	2nd Half				
1	Furniture & Fixture	10%	9,362.41	-	-	-	9,362.41	936.24	8,426.48
2	Mixture Machine	15%	14,489.05	-	-	-	14,489.05	2,173.36	12,315.69
3	Suttering Materials	15%	29,220.07	-	-	-	29,220.07	4,383.01	24,837.06
4	Vibrator Machine	15%	8,810.28	-	-	-	8,810.28	1,321.54	7,488.74
5	Computer	40%	21,336.00	-	-	-	21,336.00	8,534.40	12,801.60
Total Rs.			83,217.81	-	-	-	83,217.81	17,348.55	65,869.57
Previous Year			73,029.85	-	30,000.00	-	103,029.85	19,812.36	83,217.80



Sl. No.	Name of Partner	Ratio	Opening Capital	Addition	Interest	Remuneration	Profit	Drawings	Closing Balance
1	Pravin Kumar	50%	1,306,723.54	150,000.00	-	-	(321,751.94)	1,100,000.00	34,971.60
2	Anand Kishore Deepak	50%	1,306,723.54	-	-	-	(321,751.94)	456,400.00	528,571.60
	TOTAL Rs.		2,613,447.08	150,000.00	-	-	(643,503.88)	1,556,400.00	563,543.20
	PREVIOUS YEAR		838,357.50	200,000.00	-	840,000.00	1,061,089.64	326,000.06	2,613,447.08

Annexure-A: Calculation of Partners Remuneration for 2017 - 18

I. Book profit as per profit & loss account

Profit as per Profit & Loss A/c
 Less:- Interest on Partner's Capital

(643,503.88)

 (643,503.88)

II. Calculation as per Partnership Deed

Rs. 5,000\ - per month each Partner

Total

III. Calculation as per Sec. 40(b) of Income Tax Act, 1961

- (,1) On First Rs. 3,00,000.00 of Book Profit - 90% of Book Profit or 1,50,000.00, whichever is higher
- (,2) On the balance Book Profit - 60% of Book Profit

IV. Allowable Partner's Remuneration (Lower of II Or III)

