

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 SUNIL KUMAR SRIVASTAVA TRIPATHI COLONY, 18, DORANDA, RANCHI, JHARKHAND, 834001 AWPPS8200D.

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 18, DORANDA RANCHI-834001. and 0 branches.

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

(b) Subject to above,-

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

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

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

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

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

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

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place RANCHI
Date 25/09/2018

Name NARESH KUMAR TIBREWAL
Membership Number 400607
FRN (Firm Registration Number) 010670C
Address 406, 3rd Floor, Devrani Complex, Circular Road, Lalpur, Ranchi, JHARKHAND, 834001



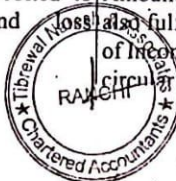
FORM NO. 3CD

[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	SUNIL KUMAR SRIVASTAVA				
2	Address	TRIPATHI COLONY, 18,DORANDA, RANCHI, JHARKHAN D, 834001				
3	Permanent Account Number (PAN)	AWPPS8200D				
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				
5	Sl No.	Type	Registration Number			
	1	Goods and Services Tax JHARKHAND	20AWPPS8200D1ZR			
5	Status	Individual				
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					
9	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				Profit Sharing Ratio (%)	
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.					
10 a	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).					
10 b	Sector	Sub Sector			Code	
	CONSTRUCTION	Building of complete constructions or parts- civil contractors			06002	
10 b	If there is any change in the nature of business or profession, the particulars of such change				No	
11 a	Business	Sector			SubSector	
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				No	
11 b	Books prescribed					
	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					
11 c	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER ETC	TRIPATHI COLONY	DORANDA	RANCHI	JHARKH AND	
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
12	Books Examined				PinCode	
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER ETC				834001	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B-44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No	
13 a	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.				No	
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					

Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No							
13 c	If answer to (d) above is in the affirmative, give details of such adjustments.									
ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)							
Total										
13 f	Disclosure as per ICDS.									
ICDS		Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.	COST OR MARKET PRICE WHICH EVER IS LESS								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No							
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
15 Give the following particulars of the capital asset converted into stock-in-trade										
(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
Nil										
16 Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28									
	Description	Amount								
	NIL	00								
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								
	Nil									
16 d	Any other item of income									
	Description	Amount								
	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 Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	15%	761978	0	0	0	0	0	0	114297	647681
Furnitures & Fittings @ 10%	10%	17237	0	0	0	0	0	0	1724	15513
Plant & Machinery @ 40%	40%	62	0	0	0	0	0	0	25	37
* 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 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, etc. issued in this behalf							



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						Amount				
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund			Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities				
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure						Amount in Rs.				
		Particulars										
		Personal expenditure						Amount in Rs.				
		Particulars										
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars						Amount in Rs.				
		Expenditure incurred at clubs being entrance fees and subscriptions						Amount in Rs.				
		Particulars										
		Expenditure incurred at clubs being cost for club services and facilities used.										
		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):-										
		(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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy	Amount out of (VI)

d	Stock-in-Trade Turnover	9598700	18066400	53.13%	825800	32512700	2.54%
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
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Nil

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

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

Sl 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
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Nil

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

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

Sl 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 **RANCHI**
Date **25/09/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

NARESH KUMAR TIBREWAL
400607
010670C
406, 3rd Floor, Devrani Complex, Circular Road, Lalpur, Ranchi, JHARKHAND, 834001,

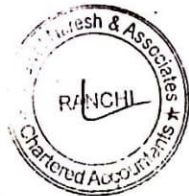
Form Filing Details

Revision/Original Original



Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	01/04/2017	01/04/2017	0	0	0	0	0
Total of Plant & Machinery @ 15%								0
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 40%								0
Total of Plant & Machinery @ 40%								0

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Plant & Machinery @ 15%	1	01/04/2017	0	
Total of Plant & Machinery @ 15%			0	
Furnitures & Fittings @ 10%				
Total of Furnitures & Fittings @ 10%			0	
Plant & Machinery @ 40%				
Total of Plant & Machinery @ 40%			0	



SUNIL KUMAR SRIVASTAVA
HARMU HOUSING COLONY
RANCHI-834001

Balance Sheet as at 31.03.2018

LIABILITIES	Amount	ASSETS	Amount
Capital		FIXED ASSETS	663231.00
Opening Capital	4558573.53	Security Deposit	318430.00
Add : profit	999982.00		
Less : Drawings	760200.00		
	4798355.53	Closing Stock	9598700.00
UBI- OD Account	4803336.84	Sundry Debtor	670876.00
CAR LOAN	241390.21	Fixed Deposit	1086376.00
Sundry Creditors	7098200.00	Loans & Advances	4123600.00
		Cash & Bank Balances	
		Cash at Bank	443397.84
		Cash in hand	36671.74
Total	16941282.58	Total	16941282.58

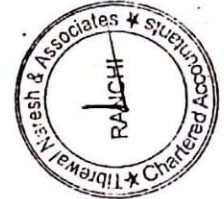
As per our report on even date

Place: Ranchi
Date: 25.09.2018

For Tibrewal Naresh & Associates
Chartered Accountants

(Signature)

(CA Naresh Kumar Tibrewal)
Proprietor
Firm Regn No.010670C



SUNIL KUMAR SRIVASTAVA
HARMU HOUSING COLONY
RANCHI-834001

Profit & Loss Account for the year ended 31.03.2018

PARTICULARS	Amount	PARTICULARS	Amount
Opening Stock	825,800.00	Sales	18,066,400.00
Materials	21,470,600.00		
Hire Charges	110,900.00		
Labour Charges	2,654,300.00		
Other Expenses	642,900.00		
Gross Profit	1,960,600.00	Closing Stock	9,598,700.00
Total	27,665,100.00		27,665,100.00
Salary	432,100.00		
Audit Fee	10,000.00	Gross Profit	1,960,600.00
Telephone	3,245.00		
Printing & Stationary	4,560.00	Other Income	48,960.00
Travelling & Conveyance	34,560.00	Interest Income	155,085.00
Repair & Maintenance	60,890.00		
Interest	369,589.00		
Depreciation	116,046.00		
Bank Charges	90,453.00		
General Expenses	43,220.00		
Net profit	999,982.00		
Total	2,164,645.00	Total	2,164,645.00

As per our report on even date

For Tibrewal Naresh & Associates
Chartered Accountants

Place: Ranchi
Date: 25.09.2018


(CA Naresh Kumar Tibrewal)
Proprietor
Firm Regn No.010670C



SUNIL KUMAR SRIVASTAVA
HARMU HOUSING COLONY
RANCHI-834001

Schedule of Fixed Assets

PARTICULARS	Rate of depn	wdv as on 01.04.2017	Addition	Sale	Depreciation	Wdv 31.03.2018
FIXED ASSETS						
Computer	40%	62.00	0.00	0.00	25.00	37.00
Plant & Machinery	15%	368648.00	0.00	0.00	55297.00	313351.00
Motor Car	15%	393330.00	0.00	0.00	59000.00	334330.00
Furniture & Fixtures	10%	17237.00	0.00	0.00	1724.00	15513.00
TOTAL		779277.00	0.00	0.00	116046.00	663231.00

