

M/S SAI VIKASH DEVELOPERS

REGISTERED OFFICE:

NALANDA COLONY, BARIATU, RANCHI- 834009

**AUDITED FINANCIAL
STATEMENTS
F.Y. 2018-2019**

SACHIN GANERIWALA

CHARTERED ACCOUNTANTS

GANERIWALA BHAWAN, DUBRAJPUR, BIRBHUM-731 123

PHONE: 8389040591



SACHIN GANERIWALA

Chartered Accountants

Ganeriwala Bhawan, Dubrajpur

Birbhum-731123(W.B)

Mobile: 861769184

Email:-sachinganeriwala@yahoo.co

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. I have examined the balance sheet as at 31st March-2019 and profit and loss account for the year ended on that date, attached herewith, of -

NAME OF THE FIRM/PROPRIETOR

M/S SAI VIKASH DEVELOPERS

NALANDA COLONY, BARIATU, RANCHI- 834009

Permanent Account Number - ABHFS6351A

2. I certify that the balance sheet and the Profit and Loss account are in agreement with the books of account maintained at the head office Raghunathpur.

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

(b) Subject to above :—

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief are necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.

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

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March-2019 and

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

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

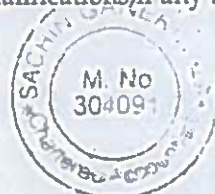
5. In My opinion and to the best of / My information and according to explanations given to me, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any :-

a. Nil

Place: Birbhum

Date: 28th October 2019

UDIN: 19304091AAAAAO3262



Sachin Ganeriwala.

SACHIN GANERIWALA
CHARTERED ACCOUNTANTS

Ganeriwala Bhawan, Dubrajpur, Birbhum (W.B)

PIN-731123

M.No-304091

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		SAI VIKASH DEVELOPERS			
2 Address		NALANDA COLONY, BARIATU, RANCHI, JHARKHAND, 834009			
3 Permanent Account Number (PAN)		ABHFS6351A			
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	10ABHFS6351A1ZQ			
2	Goods and Services Tax JHARKHAND	20ABHFS6351A1ZP			
5 Status		Firm			
6 Previous year from		01/04/2018 to 31/03/2019			
7 Assessment Year		2019-20			
8 Indicate the relevant clause of section 44AB under which the audit has been conducted					
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?					
Name					Profit Sharing Ratio (%)
GIRISH CHANDRA PRASAD					33.33
ARUN KUMAR SINGH					33.33
ARUN KUMAR					33.33
10 If there is any change in the partners or members or in their profit sharing ratio since the last date of the No 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
11 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	
12 b If there is any change in the nature of business or profession, the particulars of such change					
Business		Sector		SubSector Code	
No		No		No	
13 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
Books prescribed					
14 List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Cash Book, Journal, Ledger	NALANDA COLONY	BARIATU	RANCHI	JHARKH AND	834009
15 List of books of account and nature of relevant documents examined. Same as 11(b) above					
Books Examined					
Cash Book, Journal, Ledger					
16 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
No					No
17 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 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)						
	Total									
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.			At Cost						
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No						
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade									
(a)	Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28			Amount						
	Description									
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount						
	Description									
16 c	Escalation claims accepted during the previous year			Amount						
	Description									
	Nil									
16 d	Any other item of income			Amount						
	Description									
	Nil									
16 e	Capital receipt, if any			Amount						
	Description									
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Stock Assets/Class 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)			
	Plant & Machinery at 15%	15%	7949					0	1192	6757
	Furnitures & Fixings at 10%	10%	1569					0	157	1412
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page									
19	Amounts admissible under sections :									
19 a	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.							



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										
	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.						
22	Amounts inadmissible under section 40(a):-										
	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		
23	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	
24	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
25	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



(v) fringe benefit tax under sub-clause (ic)									
(vi) wealth tax under sub-clause (iia)									
(vii) royalty, license fee, service fee etc. under sub-clause (iib).									
(viii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).									
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(ix) payment to PF /other fund etc. under sub-clause (iv)									
(x) tax paid by employer for perquisites under sub-clause (v).									
(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			
3) 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	Of 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	Of 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)									
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									0
(g) Particulars of any liability of a contingent nature									
	Nature Of Liability				Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income									
	Nature Of Liability				Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(ii)									0
(j) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									0
(k) Particulars of any payment made to persons specified under section 40A(2)(b).									
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of Payment Made(Amount)				
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.									
	Section	Description			Amount				
Nil									
25 Any amount of profit chargeable to tax under section 41 and computation thereof.									
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any				
Nil									
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-									
26 (ii)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 (iii)A(a) Paid during the previous year									
	Section	Nature of liability			Amount				
Nil									
26 (iii)A(b) Not paid during the previous year									
	Section	Nature of liability			Amount				
Nil									
26 (ii)B was incurred in the previous year and was									
26 (iii)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 (iii)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.)	Yes	GST
---	-----	-----

27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts		No
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	Credit Availed		
	Credit Utilized		
	Closing/Outstanding Balance		

27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-		
	Type	Particulars	Amount
			Prior period to which it relates (Year in yyyy-yy format)
	Nil		

28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)		No
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received
			CIN of the company
			No. of Shares Received
			Amount of consideration paid
			Fair Market value of the shares
	Nil		

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii). If yes, please furnish the details of the same		No
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares
			Amount of consideration received
			Fair Market value of the shares
	Nil		

A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:		No
	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:		No
	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) No repaid, otherwise than through an account payee cheque, (Section 69D)		No
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1
			Address Line 2
			City or Town or District
			State
			Pincode
			Amount borrowed
			Date of Borrowing
			Amount due including interest
			Amount repaid
			Date of Repayment
	Nil		

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

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



				of sub-section (2) of section 92CE.						
	Nil									
3 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.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)
	Nil									
3 (a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).							No		
	(b) If yes, please furnish the following details									
	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									
3 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 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.	
	Nil									
3 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 under Central, State or Provincial Act.)									
3 (a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account									
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt			
	Nil									



31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
-------	-------------------	----------------------	--	-------------------

Nil

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
-------	-------------------	----------------------	--	-----------------------	-------------------	-----------------

Nil

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

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
-------	-------------------	----------------------	--	-------------------

Nil

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system 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.
1	Jainendra Kr Sinha	Patna	AJNPS6877R	200000	200000	Yes- Electronic clearing system	
2	Cardio Care System	Lucknow	AQRPS6198Q	500000	500000	Yes- Electronic clearing system	

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

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

Nil



31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—				
	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	Nil				

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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks				
	1	2017-18	BUSLOSS	459803	459803	CPC/17 18/A5/17 4618195 2 2017-1 2-17	Business Loss				
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						Not Applicable				
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No				
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No				
	If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)						No				
	S.No	Section	Amount								
	Nil										
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										Yes
	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)
	1	RCHS047 62C	194C	Payments to contractors	5174977	5174977	5174977	67271	0	0	0
	2	RCHS047 62C	194J	Fees for professional or technical services	235784	235784	235784	23579	0	0	0
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										



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						No			
S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded									
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	*Percentage 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 as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment of				
Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of No clause (22) of section 2. If yes, please furnish the following details:-									
Sl 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	41357993			21734002		
b	Gross profit / Turnover	6413873	41357993	15.51%	3912120	21734002 18%	
c	Net profit / Turnover	1815565	41357993	4.39%	634561	21734002 2.92%	
d	Stock-in-Trade / Turnover	24363178	41357993	58.91%	18204612	21734002 83.76%	
e	Material consumed/ finished goods produced			%		0.00%	
(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. 61A or Form No. 61B? If No yes, please furnish						
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 information about 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					No	
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							
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
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							



Sachin Ganeriwala

Place **RANCHI**
Date **28/10/2019**

Name
Membership Number
FRN (Firm Registration Number)

SACHIN GANERIWALA
304091

Address

**SACHIN GANERIWALA GANERIWALA
A BHAWAN, POST - DUBRAJPUR, BIR
BHUM, WEST BENGAL, 731123.**

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%								
Total of Plant & Machinery @ 15%								
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								

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



M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009

Balance Sheet as on 31st March, 2019

Liabilities	Amount (₹)	Properties	Amount (₹)
<u>Partner's Capital A/c</u> As per Schedule-'A'	2,66,93,297.64	<u>Fixed Assets</u> As per Schedule-'C'	8,169.00
<u>Insecured Loan</u> K.N.P. Singh	2,00,000.00	<u>Closing Work in Progress & Stock</u>	
<u>Current Liabilities & Provisions</u>		Mouar Enclave, Danapur, Patna	21,35,282.00
1. Creditors (Schedule-'D')	17,64,829.00	Sai Indralaya Enclave, Patna	44,41,820.00
DS payable	14,944.00	Sai Signature Square	1,33,44,668.00
Audit fees payable	10,000.00	Sun Shine Enclave, Booty Bariatu	44,41,408.00
Salary Payable	47,000.00		2,43,63,178.00
	18,36,773.00	<u>Income tax refund due</u>	
		A.Y. 2018-19	3,53,558.00
		A.Y. 2019-20	37,003.00
			3,90,561.00
		Advance to Nuvoco Vistas Corp Ltd	1,21,000.00
		<u>Cash at Bank</u>	
		Bank of India, Bariatu, Ranchi	86,535.95
		Bank of Baroda, Patna	2,35,991.00
		Bank of India, Patna	1,42,051.35
		IOB, Bariatu	2,62,919.50
		Canara Bank	77,936.67
		Cheque In Hand	30,00,000.00
			38,15,434.47
		Cash in Hand	31,728.17
	2,87,30,070.64		2,87,30,070.64

As per our Audit report of even date

For Sachin Ganeriwala
Chartered Accountants

Sachin Ganeriwala
Sd/-

CA. Sachin Ganeriwala
Proprietor

Membership No. 304091



For M/s. Sai Vikash Developers

Anur Kumari Singh
Sd/-
Partner

acc: Ranchi
date: 28/10/2019

**M/S. SAJ VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009**

Profit & Loss Account for the year ended on 31st March, 2019

Dr	Particulars	Amount (₹)	Cr	Particulars	Amount (₹)
To	Staff Salary	6,00,000.00	By	Gross Profit b/d	64,13,873.00
"	Travelling & Convey	49,150.00	"	GST collected	27,01,200.00
"	Telephone & Mobile Exp	6,380.00	"	Int. on IT Refund	573.00
"	Electricity & Generator	19,751.00			
"	Rent	60,000.00			
"	Printing & Stationery	7,980.00			
"	Repairing & Maintenance	7,820.00			
"	Legal Exp	35,000.00			
"	Accounting Charges	60,000.00			
"	GST Paid	11,18,624.00			
"	General Exp	58,540.00			
"	Bank Charges	8,723.37			
"	Audit fees	10,000.00			
"	Depericiation	1,349.00			
"	Profit before Salary & Interest to Partners c/d	70,72,328.63			
		91,15,646.00			91,15,646.00
To	Interest on Partner's Capital A/c	23,09,276.00	By	Profit before Salary & Interest to Partners b/d	70,72,328.63
"	Salary to Partners	29,47,488.00			
"	Income tax	4,22,997.00			
"	Divisible Profit transferred to Partner's Capital A/c	13,92,567.63			
		70,72,328.63			70,72,328.63

As per our Audit report of even date

For Sachin Ganerwala
Chartered Accountants

SACHIN GANERWALA
304091

CA. Sachin Ganerwala
Proprietor

Membership No. 304091

For M/s. Sai Vikash Developers

Arun Kumar Singh
Sd/-

Partner

Place: Ranchi
Date: 15/09/2018

M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009
Trading Account for the year ended on 31st March, 2019

Particulars	Amount (₹)					Total
	Raj Laxmi Vikash Enclave, Danapur, Patna	Mouar Enclave, Danapur, Patna	Sai Indralaya Enclave, Patna	Sai Signature Square	Sun Shine Enclave, Booty Bariatu Road,	
By Value of Work completed	78,29,999.00	1,91,06,994.00	1,23,00,000.00	11,04,000.00	10,17,000.00	4,13,57,993.00
• Closing Work-In-Progress	-	21,35,282.00	44,41,820.00	1,33,44,668.00	44,41,408.00	2,43,63,178.00
	78,29,999.00	2,12,42,276.00	1,67,41,820.00	1,44,48,668.00	54,58,408.00	6,57,21,171.00

Particulars	Amount (₹)					Total
	Raj Laxmi Vikash Enclave, Danapur, Patna	Mouar Enclave, Danapur, Patna	Sai Indralaya Enclave, Patna	Sai Signature Square	Sun Shine Enclave, Booty Bariatu Road,	
To Opening Work-In-Progress	47,08,863.00	34,86,647.00	43,60,049.00	38,61,483.00	16,87,460.00	1,82,04,612.00
• Materials	12,80,849.00	1,01,97,667.00	79,07,384.00	80,67,844.00	27,14,353.00	3,01,68,097.00
• Labour & Wages etc.	3,13,200.00	43,37,046.00	24,53,476.00	18,85,038.00	7,93,540.00	87,82,300.00
• Electricity, Power & Fuel	96,306.00	30,743.00	22,519.00	11,821.00	18,975.00	1,80,364.00
• Dressing & Other Fees	15,000.00	1,49,440.00	-	86,344.00	15,750.00	2,66,534.00
• Site Staff Salary	-	1,14,000.00	86,400.00	1,32,000.00	60,000.00	3,92,400.00
• Other Direct Exp / Site Exp	31,007.00	60,684.00	66,992.00	1,38,528.00	15,780.00	3,12,991.00
• Gross Profit c/d	13,84,674.00	28,66,049.00	18,45,000.00	1,65,600.00	1,52,550.00	64,13,873.00
	78,29,999.00	2,12,42,276.00	1,67,41,820.00	1,44,48,668.00	54,58,408.00	6,57,21,171.00

As per our Audit report of given date

For Sachin Ganeriwala
 Chartered Accountants

Sachin Ganeriwala
 No. 304091
 CA Sachin Ganeriwala
 Registrar
 Membership No. 304091

For M/s. Sai Vikash Developers

Arun Kumar Singh
 Partner

Place: Ranchi
 Date: 28/10/2019

M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834008

Schedule- 'A' Showing Partner's Capital Account as on 31st March, 2018

Sl. No.	Name of Partner	Profit Sharing Ratio	Opening Balance	Add: Capital Introduced	Interest on Capital	Salary	Divisible Profit (Loss)	Total	Drawings	Closing Balance
			₹	₹	₹	₹	₹	₹	₹	₹
1	Garish Chandra Prasad	1/3	54,78,538.33	-	6,57,425.00	8,82,486.00	4,64,188.00	75,82,648.33	5,00,000.00	70,82,648.33
2	Arun Kumar Singh	1/3	68,21,744.33	16,00,000.00	8,18,609.00	8,82,486.00	4,64,188.00	1,06,87,038.33	8,00,000.00	98,87,038.33
3	Arun Kumar	1/3	68,43,683.35	13,00,000.00	8,33,242.00	8,82,486.00	4,64,188.63	1,05,23,610.98	8,00,000.00	97,23,610.98
Total			1,92,43,966.01	29,00,000.00	23,09,276.00	29,47,488.00	13,92,567.63	2,87,83,297.64	21,00,000.00	2,66,83,297.64

As per our Audit report of even date

For Sachin Ganeriwala
 Chartered Accountants
 Sachin Ganeriwala
 Sd/-

CA. Sachin Ganeriwala
 Proprietor
 Membership No. 304091



For M/s. Sai Vikash Developers

Arun Kumar Singh

Partner

Place: Ranchi
 Date: 28/10/2019

**M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009**

Schedule - B showing List of Amount received from Customers as on 31.03.2019

Name	Flat / Shop No.	As per Last Year	Addition During the year	Refund during the	Total	Less: Possession transferred	Closing Balance
		₹	₹	₹	₹	₹	₹
Sai Indralaya Enclave, Patna							
1 Shilpi Kumari	103	16,00,000.00	28,00,000.00		44,00,000.00	44,00,000.00	-
2 Anjani Kumar	303	8,02,000.00	-	8,02,000.00	-	-	-
3 Amrita Sinha Alice	202	8,00,000.00	19,10,000.00		27,10,000.00		27,10,000.00
4 Abshekh Nandan	104		43,42,000.00		43,42,000.00	43,42,000.00	-
5 Ramesh Kumar Nirala	201		4,00,000.00		4,00,000.00		4,00,000.00
6 Pankaj Kumar Nirala	304		36,00,000.00		36,00,000.00	36,00,000.00	-
7 Vinit Prasad	303		50,000.00		50,000.00		50,000.00
Total		02,02,000.00	1,31,02,000.00	8,02,000.00	1,55,02,000.00	1,23,42,000.00	31,60,000.00
Raj Laxmi Vikash Enclave, Danapur, Patna							
1 Sumeel Ranjan	202	-	-		-	-	-
2 Anshu Kumar	301	-	-		-	-	-
3 Somendra Kumar	101	-	-		-	-	-
4 Samit Sharan	302	30,21,000.00	7,30,000.00		37,51,000.00	37,51,000.00	-
5 Arvind Kumar	202	4,00,001.00	-	4,00,001.00	-	-	-
6 Munita Tiwari	202		38,00,000.00		38,00,000.00	38,00,000.00	-
7 Rashmi Sinha	102		37,00,000.00		37,00,000.00	37,00,000.00	-
8 Suman Gupta	102		1,25,000.00	1,25,000.00	-	-	-
Total		34,21,001.00	83,55,000.00	5,25,001.00	1,12,51,000.00	1,12,51,000.00	-
Mouar Enclave, Patna							
1 Smt Keerti	206	5,00,001.00	28,57,942.00		33,57,943.00		33,57,943.00
2 Ashwani Shama	106	17,95,000.00	14,41,000.00		32,36,000.00	32,36,000.00	-
3 Smt. Priti Kumari	205	13,11,000.00	17,88,000.00		31,00,000.00	31,00,000.00	-
4 Sanjiv Mishra	105	50,000.00	-	50,000.00	-	-	-
5 Ranjan Kumar	305		44,48,052.00		44,48,052.00	44,48,052.00	-
6 Gautam Porel	306		26,70,000.00		26,70,000.00		26,70,000.00
7 Navin Kumar	301		15,50,000.00		15,50,000.00		15,50,000.00
8 Hema Sinha & Rajiv Kumar	105		44,00,000.00		44,00,000.00	44,00,000.00	-
9 Mukesh Kumar Singh	105		2,00,000.00	2,00,000.00	-	-	-
10 Dharam Pal Jha	G-1		1,51,000.00	1,51,000.00	-	-	-
Total		36,56,001.00	1,95,07,994.00	4,01,000.00	2,27,62,995.00	1,51,85,052.00	75,77,943.00
Sai Signature Square, Patna							
1 Madhulika Kumari	202		51,000.00		51,000.00		51,000.00
2 Sunil Kumar	201		2,51,000.00		2,51,000.00		2,51,000.00
3 Neeta Devi	101		1,51,000.00		1,51,000.00		1,51,000.00
4 Latesh Millan	308		5,00,000.00		5,00,000.00		5,00,000.00
5 Ahilya Singh	310		1,51,000.00		1,51,000.00		1,51,000.00
Total		-	11,04,000.00	-	11,04,000.00	-	11,04,000.00
Sun Shine Enclave, Booty Bariatu Road, Ranchi							
1 Anita Kumari			4,66,000.00		4,66,000.00		4,66,000.00
2 Nutan Pandey			5,51,000.00		5,51,000.00		5,51,000.00
Total		-	10,17,000.00	-	10,17,000.00	-	10,17,000.00

As per our Audit report of even date

For Sachin Ganeriwala
Chartered Accountants

Sachin Ganeriwala
304091

CA. Sachin Ganeriwala

Membership No. 304091

For M/s. Sai Vikash Developers

Anu Kumar Singh
Partner

ce: Ranchi
ie: 28/10/2019

**M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009**

Schedule - 'C' : Showing Fixed Assets as on 31st March, 2019

Particulars	Rate	Opening WDV	Addition during the year		Total	Deletion	Total	Depreciation during the year			Closing WDV
			180 days or more	Less than 180 days				180 days or more	Less than 180 days	Total	
Structure Block	10%	1,569.00	-	-	1,569.00	-	1,569.00	157.00	-	157.00	1,412.00
<u>Machinery & Equipments Block</u>											
Tractor Machine	15%	6,694.00	-	-	6,694.00	-	6,694.00	1,004.00	-	1,004.00	5,690.00
Generator Machine	15%	1,255.00	-	-	1,255.00	-	1,255.00	188.00	-	188.00	1,067.00
		9,518.00	-	-	9,518.00	-	9,518.00	1,349.00	-	1,349.00	8,169.00

As per our Audit report of even date.

For Sachin Ganeriwala
Chartered Accountants
Sachin Ganeriwala
Sd/- * 304091 *
CA. Sachin Ganeriwala
Proprietor
Membership No. 204892



For M/s. Sai Vikash Developers

Anirama Singh
Partner

at Ranchi
date 28/03/2019

M/S. SAI VIKASH DEVELOPERS
NALANDA COLONY, BARIATU, RANCHI - 834009

Schedule - 'D' : Showing list of Sundry Creditors as on 31st March, 2019

Sl. No.	Name	Amount (₹)
1	Mayadh Engg. Works	23,117.00
2	Umesh Kumar Singh	4,83,196.00
3	Rajiv Rajan Singh (Plaster)	27,000.00
4	Sunil Rai (Painter)	23,128.00
5	Lakshman Kumar (Flooring)	10,000.00
6	Vidya Raju	7,24,976.00
7	K. L. Construction	95,610.00
8	Singh (Bricks)	1,67,000.00
9	Virval Yadav	63,432.00
10	Vinay Kumar (Flooring)	67,500.00
11	Raj Kishore Verma	13,927.00
12	SLEEC	7,350.00
13	Akshay Kumar	22,320.00
14	Shree Rolex Agency	36,273.00
	Total	17,64,829.00

As per our Audit report of even date

For Sachin Ganerwala
Chartered Accountants

SACHIN GANERWALA
Sd/- 304091

CA. Sachin Ganerwala

Proprietor

Membership No. 304091

For M/s. Sai Vikash Developers

Amol Kumar Singh

Partner

M/S SAI VIKASH DEVELOPERS
NALANDA COLONY , BARIATU, RANCHI - 834009

SCHEDULE - 'F'

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES
F.Y. 2018-19 ; A.Y. 2019-20

1. The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
2. The concern generally follows mercantile system of accounting and recognizes significant items of Profit & Loss on accrual basis unless specifically stated otherwise.
3. Depreciation on fixed Assets has been charged on Written down Value Method at the rates as per I.T. Rules.
4. Advance from Flat Owner's is subject to confirmation.
5. Closing stock & Work in progress has been taken at cost as certified by the management.
6. Work completed is taken as sale as per percentage of completion / Advance received from Flat Owners.
7. Contingent liability provided for: NIL.

For Sachin Ganeriwala
Chartered Accountant

Sachin Ganeriwala

M. No
304091

CA. Sachin Ganeriwala
Proprietor

For M/s. Sai Vikash Developers

Anil Kumar Singh

Partner

Place: Ranchi
Date : 28/10/2019