



**FORM NO. 3CB**  
[See rule 6G(1)(b)]

Date .....

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

- 1] I/We examined the balance sheet as on 31.03.2019 and the profit and loss account/income and expenditure account for the period beginning from 01/04/2018 to 31/03/2019 attached herewith **ABHITESH KUMAR PROP: ARTHARBH CONSTRUCTION, LOWER BURDWAN COMPOUND, RANCHI-834001 [JHARKHAND] [Permanent Account No. AIYPK0536H]**
- 2] I/We certify that the balance sheet and the profit and loss/income and expenditure account are in agreement with the books of account maintained at the head office at RANCHI and NIL branches.
- 3] a] I/We report the following observations/ comments/ discrepancies/ inconsistencies; if any;  
b] Subject to above,-
  - A] I/We have obtained all the information and explanations which to the best of my/ our knowledge and belief, were necessary for the purpose of the audit.
  - B] In my/our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my/ our examination of the books.
  - C] In my/our opinion and to the best of my/ our information and according to the explanations given to me/ us, the said accounts, read with notes there or, 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 31<sup>st</sup> March, 2019; and
    - II] In the case of the profit and loss account/income and expenditure account of the profit/ loss or surplus/deficit 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/our opinion and to the best of my/our information and according to explanations given to me/us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any;

PLACE : RANCHI  
DATE : 14.09.2019



For T. P. JAISWAL & CO.  
Chartered Accountants,

[CA- T.P. JAISWAL]  
Proprietor;  
M.NO. : 009278

**FORM NO. 3CD**  
**[See rule 6G(2)]**  
**STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB**  
**OF THE INCOME-TAX ACT ACT,1961**

**PART - A**

|    |  |                        |   |                  |
|----|--|------------------------|---|------------------|
| 1. | Name of the Assessee   | :                      | <b>ARTHARVH CONSTRUCTION<br/>PROP: ABHITESH KUMAR</b> |                  |
| 2. | Address  | :                      | <b>LOWER BURDWAN COMPOUND<br/>RANCHI-834001</b>       |                  |
| 3. | Permanent Account Number   | :                      | <b>AIYPK0536H</b>                                     |                  |
| 4. | Whether the assessee is liable to pay indirect tax like Excise Duty, Service Tax, Sales Tax, Customs Duty, etc. if yes, please furnish the Registration Number of any other identification number allotted for the same. | :                      |   |                  |
|    | S. No.   | Nature of Registration | State   | Registration No. |
|    | 1  | Sales Tax/VAT          |   |                  |
|    | 2  | GST                    | Jharkhand   |                  |
| 5. | Status   | :                      | <b>INDIVIDUAL [PROPRIETORSHIP]</b>                    |                  |
| 6. | Previous year  | :                      | <b>2018-19</b>  |                  |
| 7. | Assessment year  | :                      | <b>2019-20</b>  |                  |
| 8. | Indicate the relevant clause of section 44AB under which the audit has been conducted  | :                      | <b>Under Section 44AB(a) of the I.T. Act, 1961</b>    |                  |

**PART -B**

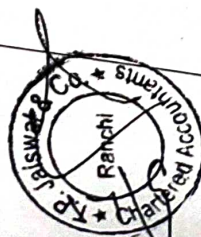
|        |  |   |                             |  |
|--------|--|---|-----------------------------|--|
| 9.[a]  | If firm or association of persons, indicate names of partner/members and their profit sharing ratio  | : | N.A.                        |  |
| 9.[b]  | If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change. | : | N.A.                        |  |
| 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   | : | Construction Work [Builder] |  |
| 10.[b] | If there is any change in the nature of business or profession, the particulars of such change.  | : | NO                          |  |
| 11.[a] | Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.   | : |                             |  |
|        | List of books of account maintained and the address at which the books of accounts are kept.   | : |                             |  |



|           |   |   |                      |
|-----------|---|---|----------------------|
|           | Give the following particulars of the capital assets converted into stock in trade:-  | : | NIL                  |
| 15.[a]    | Description of capital asset:   | : |                      |
| 15.[b]    | Date of acquisition,:   | : |                      |
| 15.[c]    | Cost of acquisition;  | : |                      |
| 15.[d]    | Amount at which the asset is converted into stock-in-trade.   | : |                      |
| 16.       | Amounts not credited to the profit and loss account, being -  | : | NIL                  |
| 16.[a]    | The items falling within the scope section 28;  | : | NIL                  |
| 16.[b]    | The pro forma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned.              | : | NIL                  |
| 16.[c]    | Escalation claims accepted during the previous year   | : | NIL                  |
| 16.(d)    | Any other item of income;   | : | NIL                  |
| 16.(e)    | Capital receipt, if any   | : | 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 authority of a State Government referred to in section 43CA or 50C, please furnish. | : | NIL                  |
| 18.(a)    | Description of assets/block of assets   | : | As per Balance Sheet |
| 18.(b)    | Rate of depreciation.   | : | NIL                  |
| 18.(c)    | Actual cost of written down value, as the case may be.  | : | NIL                  |
| 18.(d)    | Addition/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -   | : | NIL                  |
| 18.(d)(i) | Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 <sup>st</sup> March, 1944,  | : |                      |



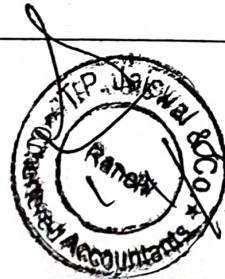
|        |  |   |   |
|--------|--|---|---|
| 11.[b] | [In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the address of locations along with the details of books of account maintained at each location.] | : | Cash book, Ledger, Bank statement etc.<br><u>Address:</u><br>Ranchi |
| 11.[c] | List of books of account and nature of relevant document examined.   | : | NO  |
| 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] | Method of accounting employed in the previous year.  | : | Mercantile System   |
| 13.[b] | Whether there had been any change in the method of accounting employed vis-à-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.   | : | NO  |
| 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)  | : | NIL   |
| 13.[e] | If answer to (d) above is in the affirmative give details of such adjustment:  | : | NIL   |
| 13.[f] | Disclosure as per ICDS   | : | NIL   |
| 14.[a] | Method of valuation of closing stock employed in the previous year.  | : | W.I.P. - On Estimate [As certified by the proprietor]               |
| 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  | : | NIL   |



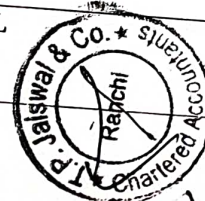
|             |   |   |   |
|-------------|---|---|---|
| 18.(d)(ii)  | Change in rate of exchange of current, and  | : | NIL   |
| 18.(d)(iii) | Subsidy or grant or reimbursement, by whatever name called  | : | NIL   |
| 18.(e)      | Depreciation allowable  | : | 597737.00   |
| 18.(f)      | Written down value at the end of the year   | : | 7259021.00  |
| 19.         | Amounts admissible under section:<br>32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(BB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA. 35E:- (a) debited to profit and Loss account and Allowable (b) Not Debited to profit and Loss Account | : | 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)]  | : | NIL   |
| 20.(b)      | Details of contribution received from employees for various funds as referred to section 36(1)(va).   | : | 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.  | : | NIL   |
| 21.(b)      | Amounts inadmissible under section 40(a):-  | : |   |
| 21.(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:  | : |   |
| 21.(d)      | Disallowance/deemed income under section 40A(3):  | : |   |
| 21.(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:                                 | : | We have not found any cash payments made in excess of Rs. 10,000/-. However, in connection with cheques and drafts in excess of Rs.10,000/-, it was not partially possible for us to verify whether they were crossed or not. |



|           |   |   |     |
|-----------|---|---|-----|
| 21.(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): | : | NIL |
| 21.(e)    | Provision for payment of gratuity not allowable under section 40A(7),   | : | NIL |
| 21.(f)    | Any sum paid by the assessee as an employer not allowable under section 40A(9)  | : | NIL |
| 21.(g)    | Particulars of any liability of a contingent nature   | : |     |
| 21.(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;   | : | NIL |
| 21.(i)    | Amounts inadmissible under the proviso to section 36(1)(iii).   | : |     |
| 22.       | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006   | : | NIL |
| 23.       | Particulars of payments made to persons specified under section 40A(2)(b).  | : | NIL |
| 24.       | Amounts deemed to be profits and gains under section 33AC or 33AB or 33ABA or 33AC.   | : | NIL |
| 25.       | Any amount of profit chargeable to tax under section 41 and computation thereof.  | : |     |
| 26.       | In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) section 43B, the liability for which:-   | : | NIL |
| 26.(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.(a)(a) | Paid during the previous year   | : | NIL |
| 26.(a)(b) | Not paid during the previous year;  | : | NIL |
| 26.(B)    | Was incurred in the previous year and was   | : | NIL |



|             |  |   |     |
|-------------|--|---|-----|
| 26.(B)(a)   | Paid on or before the due date for furnishing the return of income of the previous year under section 139(1):  | : | NIL |
| 26.(B)(b)   | Not paid on or before the aforesaid date.<br>(State whether sales, tax customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)  | : | NIL |
| 27.(a)      | Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.   | : | NIL |
| 27.(b)      | Particulars of income or expenditure of prior period credited or debited to the profit and loss account.   | : | NIL |
| 28.         | Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same | : | NIL |
| 29.         | Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(iib), if yes, please furnish the details of the same.   | : | 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 amount payee cheque. [Section 69D].  | : | NIL |
| 31.(a)      | Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year ;--   | : | NIL |
| 31.(a)(i)   | Name, address and permanent Account Number (if a available with the assessee) of the lender or depositor.  | : | NIL |
| 31.(a)(ii)  | Amount of loan or deposit taken or accepted;   | : | NIL |
| 31.(a)(iii) | Whether the loan or deposit was squared up during the previous year:   | : | NIL |



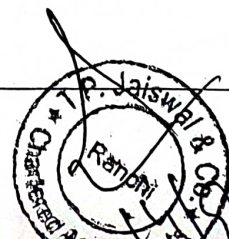
14/9

|             |  |   |     |
|-------------|--|---|-----|
| 31.(a)(iv)  | Maximum amount outstanding the account at any time during the previous year  | : | NIL |
| 31.(a)(v)   | Whether the loan or deposit taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.   | : | NIL |
| 31.(a)(vi)  | 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. | : | NO  |
| 31.(b)      | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-                                   | : | NO  |
| 31.(b)(i)   | Name, address and Permanent account Number [if available with the assessee] of the person from whom specified sum is received.   | : | NIL |
| 31.(b)(ii)  | Amount of specified sum taken or accepted;   | : | NIL |
| 31.(b)(iii) | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.   | : | NIL |
| 31.(b)(iv)  | 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.   | : | NO  |
|             | [Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.]  | : |     |
| 31.(c)      | Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-                                  | : | NO  |
| 31.(c)(i)   | Name, address and permanent Account Number [if available with the assessee] of the payee;  | : |     |

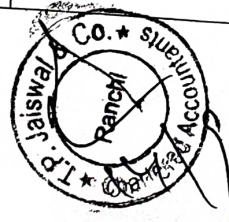




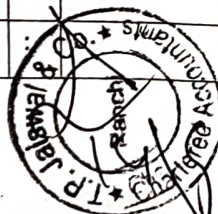
|           |  |   |  |
|-----------|--|---|--|
| 1.(e)(ii) | amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.   | : | NIL  |
|           | (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act) | : | NIL  |
| 32.(a)    | Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:   | : | 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.   | : | NIL  |
| 32.(c)    | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.   | : | NIL  |
| 32.(d)    | whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.   | : | NIL  |
| 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.                      | : | NIL  |
| 33.       | Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).   | : | U/s 80C - 150000.00<br>U/S 80TTA - RS. 8395.00 |
| 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:   | : | NIL  |



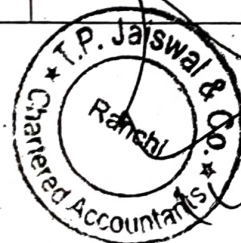
|             |  |   |     |
|-------------|--|---|-----|
| 31.(c)(ii)  | Amount of the repayment:   | : | NO  |
| 31.(c)(iii) | Maximum amounts outstanding in the account at any time during the previous year;   | : | NIL |
| 31.(c)(iv)  | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account  | : | NIL |
| 31.(c)(v)   | In case the repayment was made by cheque or bank draft, whether the same was taken or accepted 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:— | : | NO  |
| 31.(d)(i)   | name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;   | : | NO  |
| 31.(d)(ii)  | amount 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.   | : | NO  |
| 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:—           | : | NIL |
| 31.(e)(i)   | name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;   | : | NIL |



|             |   |   |                                     |
|-------------|---|---|-------------------------------------|
| 34.(b)      | whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: | : | NIL                                 |
| 34.(c)      | whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:                                  | : | NIL                                 |
| 35.(a)      | In the case of a trading concern, give quantitative details of principal items of goods traded :  | : | Quantitative details not maintained |
| 35(a)(i)    | Opening Stock;  | : |                                     |
| 35.(a)(ii)  | purchases during the previous year;   | : |                                     |
| 35.(a)(iii) | sales during the previous year;   | : |                                     |
| 35.(a)(iv)  | closing stock;  | : |                                     |
| 35.(a)(v)   | shortage/excess, if any   | : |                                     |
| 35.(a)(b)   | In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :    | : | N.A.                                |
| A.          | Raw Materials:  | : |                                     |
| (i)         | opening stock;  | : |                                     |
| (ii)        | purchases during the previous year;   | : |                                     |
| (iii)       | consumption during the previous year  | : |                                     |
| (iv)        | sales during the previous year;   | : |                                     |
| (v)         | closing stock;  | : |                                     |
| (vi)        | *Yield of finished products;  | : |                                     |
| (vii)       | * Percentage of yield;  | : |                                     |
| (viii)      | *shortage/excess, if any.   | : |                                     |
| B.          | Finished products/by-products :   | : |                                     |
| (i)         | opening stock;  | : |                                     |
| (ii)        | purchases during the previous year;   | : |                                     |
| (iii)       | quantity manufactured during the previous year;   | : |                                     |
| (iv)        | sales during the previous year;   | : |                                     |
| (v)         | closing stock;  | : |                                     |
| (vi)        | shortage/excess, if any.  | : |                                     |



|        |   |   |      |
|--------|---|---|------|
| 36.    | In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-  | : | N.A. |
| 36.(a) | total amount of distributed profits;  | : |      |
| 36.(b) | amount of reduction as referred to in section 115-O(1A)(i);   | : |      |
| 36.(c) | amount of reduction as referred to in section 115-O(1A)(ii);  | : |      |
| 36.(d) | total tax paid thereon;   | : |      |
| 36.(e) | dates of payment with amounts.  | : |      |
| 37.    | Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor   | : | NIL  |
| 38.    | Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.   | : | NIL  |
| 39.    | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.<br>Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor. | : | NIL  |
| 40.    | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:  | : |      |



WAL &  
d Ac  
hok

:-12:-

| Serial number | Particulars                                | Previous year           | Preceding Previous year |
|---------------|--|-------------------------|-------------------------|
| 1.            | Total turnover of the assessee             | 1461592                 | 13791982                |
| 2.            | Gross profit/ turnover                     | N.A.                    | N.A.                    |
| 3.            | Net profit/ turnover                       | 796961/1461592=54.53%   | 1023375/13791982=7.42%  |
| 4.            | Stock-in-trade/ turnover                   | 5842483/1461592=399.73% | 1654600/13791982=12%    |
| 5.            | Material consumed/ finished goods produced | NIL                     | N.A.                    |

(The details required to be furnished for principal items of goods traded of manufactured or service 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. | No |
|-----|--|----|

For T. P. JAISWAL & CO.  
Chartered Accountants;

PLACE : RANCHI  
DATE : 14.09.2019



[T. P. JAISWAL]  
Proprietor;  
M.NO.: 009278

T.P. Jaiswal & CO.  
Chartered Accountants  
Shoknagar Road No. 1, Ranchi-834002

**ARTHARVH CONSTRUCTION  
PROP: ABHITESH KUMAR  
LOWER BURDWAN COMPOUND  
RANCHI-834001**

Profit and Loss Account for the year ended 31.03.2019

| Particulars                          | Amount<br>Rs.       | Particulars                 | Amount<br>Rs.       |
|--------------------------------------|---------------------|-----------------------------|---------------------|
| To Opening WIP                       | 16,54,600.00        | By Receipts                 | 14,61,592.00        |
| To Purchases                         | 24,42,820.93        |                             |                     |
| To Labour Charges                    | 4,03,140.00         | By Work in Progress         | 58,42,483.00        |
| To Advertisement                     | 14,490.00           |                             |                     |
| To Art and Design                    | 6,66,168.00         |                             |                     |
| To Audit Fee                         | 3,500.00            | By Commission               | 4,70,760.00         |
| To Bank Charges                      | 48,746.50           | By Other Income             | 165.52              |
| To Consultancy Charges               | 39,900.00           |                             |                     |
| To GST Input                         | 590.00              |                             |                     |
| To Bank Interest on Commercial Compl | 4,08,426.69         |                             |                     |
| To Interest on C/C A/C               | 3,09,900.00         |                             |                     |
| To Legal Expenses                    | 12,000.00           |                             |                     |
| To Legal Fee                         | 3,540.00            |                             |                     |
| To Misc. Expenses                    | 30,358.00           |                             |                     |
| To Printing & Stationery             | 12,642.00           |                             |                     |
| To Processing Fees                   | 22,126.00           |                             |                     |
| To Rent                              | 13,000.00           |                             |                     |
| To Repairs & Maintenance             | 57,000.00           |                             |                     |
| To Salary                            | 1,52,000.00         |                             |                     |
| To Stock Audit Fee                   | 7,500.00            |                             |                     |
| To Telephone & Mobile Expenses       | 2,077.49            |                             |                     |
| To Travelling & Conveyance           | 75,777.00           |                             |                     |
| To Depreciation                      | 5,97,737.00         |                             |                     |
| To Net Profit from Business          | 7,96,960.91         |                             |                     |
|                                      | <b>77,75,000.52</b> |                             | <b>77,75,000.52</b> |
| To Net Profit                        | 14,83,314.91        | By Net Profit from Business | 7,96,960.91         |
|                                      |                     | By Bank Interest            | 8,395.00            |
|                                      |                     | By Rental Income            | 6,77,959.00         |
|                                      | <b>14,83,314.91</b> |                             | <b>14,83,314.91</b> |

In terms of our audit report of even date.

PLACE : RANCHI  
DATE : 14.09.2019



For T. P. JAISWAL & CO.  
Chartered Accountants

*[Signature]*  
[PROPRIETOR]

SWAL & CO.  
Chartered Accountants  
Ashoknagar Road No. 1, Ranchi-834002

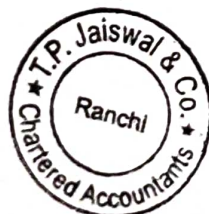
ARTHARVH CONSTRUCTION  
PROP: ABHITESH KUMAR  
LOWER BURDWAN COMPOUND  
RANCHI-834001

Balance Sheet as on 31.03.2019

| Particulars               | Amount<br>Rs. | Amount<br>Rs.  | Particulars                   | Amount<br>Rs. | Amount<br>Rs.  |
|---------------------------|---------------|----------------|-------------------------------|---------------|----------------|
| <b>Capital A/C</b>        |               |                | <b>Fixed Assets:</b>          |               |                |
| As per list               |               | 1,32,02,976.20 | Land                          |               | 54,08,484.00   |
| <b>SECURED LOAN</b>       |               |                | Furniture [O.B.]              | 16,740.00     |                |
| Allahabad Bank 0503       | 16,15,932.00  |                | Less: Depreciation            | 1,674.00      | 15,066.00      |
| PNB [HBL]                 | 75,09,056.69  | 91,24,988.69   | Car [BMW]                     | 39,73,750.00  |                |
| <b>Unsecured Loan</b>     |               |                | Less: Depreciation            | 5,96,063.00   | 33,77,687.00   |
| Kunal Shanka              | 24,34,000.00  |                | Commercial Complex [10.02.15] |               | 32,58,531.00   |
| Rajak Ji                  | 50,00,000.00  | 85,34,000.00   | Commercial Space              |               | 98,89,900.00   |
| Singh & Sons              | 11,00,000.00  |                | Other Equipment [O.B.]        |               | 10,000.00      |
| <b>Current Liability:</b> |               |                | <b>Investments:</b>           |               |                |
| Audit Fee                 |               | 3,500.00       | HDFC Life                     | 1,98,370.00   |                |
| Sundry Creditors          |               | 17,42,275.00   | HDFC Life Insurance           | 69,064.00     |                |
|                           |               |                | ICICI Lombard GIC Ltd.        | 46,463.00     |                |
|                           |               |                | Om Singh Brothers             | 1,00,000.00   | 4,13,897.00    |
|                           |               |                | <b>Loans &amp; Advances</b>   |               |                |
|                           |               |                | Advance for Land              | 25,00,000.00  |                |
|                           |               |                | A.R. Construction             | 15,50,000.00  | 40,50,000.00   |
|                           |               |                | <b>Current Assets:</b>        |               |                |
|                           |               |                | WIP                           |               | 58,42,483.00   |
|                           |               |                | <b>Bank Accounts:</b>         |               |                |
|                           |               |                | Allahabad Bank 5436           | 3,726.53      |                |
|                           |               |                | Allahabad Bank 4051           | 7,646.00      |                |
|                           |               |                | HDFC Bank 9563                | 17,686.00     |                |
|                           |               |                | IDBI Bank 6378                | 55,507.18     |                |
|                           |               |                | ICICI Bank 5373               | 2,03,658.80   | 2,88,224.51    |
|                           |               |                | Cash in hand                  |               | 53,467.38      |
|                           |               |                |                               |               |                |
|                           |               | 3,26,07,739.89 |                               |               | 3,26,07,739.89 |

In terms of our audit report of even date.

PLACE : RANCHI  
DATE : 14.09.2019



For T. P. JAISWAL & CO.  
Chartered Accountants

[PROPRIETOR]

**ARTHARVH CONSTRUCTION  
PROP: ABHITESH KUMAR  
LOWER BURDWAN COMPOUND  
RANCHI-834001**

CAPITAL ACCOUNT AS ON 31.03.2019

| Particulars          | Amount<br>Rs.         | Particulars                                 | Amount<br>Rs.         |
|----------------------|-----------------------|---|-----------------------|
| To Personal Drawings | 2,74,933.89           | By Opening Balance                          | 65,39,194.11          |
| To T.D.S.[A/Y 18.19] | 83,750.00             | By Profit during the year                   | 14,83,314.91          |
| To Advance Tax       | 1,33,000.00           | By Property received in family<br>partition | 54,08,484.00          |
| To T.D.S.            | 20,250.00             |   |                       |
| To Balance C/O       | 1,32,02,976.20        | By LIC Maturity                             | 2,83,917.07           |
|                      | <u>1,37,14,910.09</u> |   | <u>1,37,14,910.09</u> |

