

Form 3CB

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

Audit Report under Section 44 AB of the Income Tax Act, 1961, In the case of a person referred to in clause (b) of sub-rule 6G.

4. We have examined the Balance Sheet as at 31st March 2014 and the Profit and Loss Account for the year ended on that date, attached herewith of **M/S HARSHWARDHAN ENTERPRISES, PROP.SISIR KUMAR DAS , BARIATU,RANCHI-834008 JHARKHAND (PAN AEPPD4167E).**
2. We certify that the Balance Sheet and the Profit and Loss account are in agreement with the books of accounts maintained at the head office at **RANCHI.**
- 3 (A) 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 purpose of the Audit.
 - (b) In our opinion, proper books of accounts have been kept by the office of the assessee so far as appears from our examination of the books.
 - (c) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - xiii) in the case of Balance sheet, of the state of the affairs of the assessee as at 31st March, 2014 and
 - xiv) in the case of the Profit & Loss Account, of the Profit/Loss 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 the explanation given to us, the particulars given in the said Form No. 3CD and the Annexure thereto are true & correct.

Signature :

Place : RANCHI.
Dated : 24.09.2014

Name : CA Naresh kumar Kejriwal(Partner)
M. No.: 073381
Address : N. K. KEJRIWAL & CO.
Chartered Accountants
11/2, G.E.L. Church Complex,
Main Road, Ranchi-834001.



FORM NO. 3CD

[See Rule 6 G(2)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED
UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART -- A

1.	NAME OF THE ASSESSEE	:	M/S HARSHWARDHAN ENTERPRISES PROP. SISIR KUMAR DAS
2.	ADDRESS	:	BARIATU, RANCHI-8
3.	PERMANENT ACCOUNT NUMBER	:	AEPPD4167E
4.	WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE FURNISH THE REGISTRATION NUMBER OR ANY OTHER IDENTIFICATION NUMBER ALLOTTED FOR THE SAME	:	TIN NO. 10193448076
5.	STATUS	:	PROPERITORSHIP
6.	PREVIOUS YEAR	:	2013-14
7.	ASSESSMENT YEAR	:	2014-15
8.	INDICATE THE RELEVANT CLAUSE OF SECTION 44AB UNDER WHICH THE AUDIT HAS BEEN CONDUCTED	:	(a)carrying on business shall, if his total sales, turnover or gross receipts, as the case may be, in business exceed or exceeds [One Crore rupees] in any previous year

PART -- B

9.	{a}	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	:	N.A.
	{b}	If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.	:	No Change
10.	{a}	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	:	TRADING OF COAL & CONTRACT WORK
	{b}	If there is any change in the nature of business or profession, the particulars of such change.	:	No Change
11.	{a}	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	:	NO
	{b}	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.]	:	Yes (Books of accounts are maintained in computerised system. Cash Book, Ledger, Journal, Purchase Bills & Other Ledgers), AT HEAD OFFICE.
	{c}	List of books of account and nature of relevant documents examined.	:	All those mentioned in 11(b) above.



12.	Whether the Profit and Loss Account includes any Profits & 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, the Profit & Loss account does not include any profit and gains assessable under presumptive basis.		
13.	{a}	Method of accounting employed in the previous year.	:	Mercantile System.		
	{b}	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	:	No change.		
	{c}	If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss.	:	Not Applicable		
		Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	
		Nil				
{d}	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and the effect thereof on the Profit or Loss.		:	No such deviation observed.		
14.	{a}	Method of valuation of closing stock employed in the previous year.	:	Stock is valued at cost or Market Value Whichever is Lower.		
	{b}	Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-	:	NIL		
		Serial No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	
		Nil				
15.	Give the following particulars of the capital asset converted into stock in trade:-		:	No such conversion taken place during the year.		
	{a}	Description of Capital Assets;				
	{b}	Date of acquisition				
	{c}	Cost of acquisition				
	{d}	Amount at which the asset is converted into stock in trade;				
16.	Amounts not credited to the Profit and Loss Account, being:-		:			
	{a}	the items falling within the scope of section 28;	:	Nil		
	{b}	the proforma credits, drawbacks, refunds of duty of custom 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		
	{c}	escalation claims accepted during the previous years;	:	Nil		
	{d}	any other item of income;	:	Nil		
	{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 any authority of a State Government referred to in Section 43CA or 50C, Please furnish:-		Nil
	Details of Property	Consideration received or accrued	Value adopted or assessed or assessable
	Nil		
18.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As Per Balance Sheet
{a}	Description of asset / block of assets.	:	
{b}	Rate of depreciation.	:	
{c}	Actual cost or written down value, as the case may be	:	
{d}	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	:	
{i}	Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	:	
{ii}	Change in rate of exchange of Currency, and	:	
{iii}	Subsidy or grant or reimbursement, by whatever name called.	:	
{e}	Depreciation allowable.	:	
{f}	Written down value at the end of the year.	:	
19.	Amounts admissible under sections:-		
			Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
	Sr No.	Section	Amount debited to P&L A/c
	{i}	32AC	:
	{ii}	33AB	:
	{iii}	33ABA	:
	{iv}	35(1)(i)	:
	{v}	35(1)(ii)	:
	{vi}	35(1)(iia)	:
	{vii}	35(1)(iii)	:
	{viii}	35(1)(iv)	:
	{ix}	35(2AA)	:
	{x}	35(2AB)	:
	{xi}	35ABB	:
	{xii}	35AC	:
	{xiii}	35AD	:



[b]	amounts inadmissible under section 40(a);		:	Nil		
	(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 and Address of the Payee
			(i)	(ii)	(iii)	(iv)
			Nil			
		(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 and Address of the Payee
			(i)	(ii)	(iii)	(iv)
			Nil			
	(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 and Address of the Payee
(i)			(ii)	(iii)	(iv)	
Nil						
(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 and Address of the Payee	Amount of Tax deducted
		(i)	(ii)	(iii)	(iv)	(v)
		Nil				
(iii)	under sub-clause (ic) [Wherever applicable]		:	Nil		
(iv)	under sub-clause (iia)		:	Nil		
(v)	under sub-clause (iib)		:	Nil		
(vi)	under sub-clause (iii)		:	Details as under:		
			Date of Payment	Amount of Payment		
			(i)	(ii)		
			Nil			
(vii)	under sub-clause (iv)		:			
(viii)	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:-		:	N.A.		



[d]	Disallowance/deemed income under section 40A(3)		:	Nil	
	(A)	On The basis of examination of books of accounts 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.			
	Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
	(i)	(ii)	(iii)	(iv)	(v)
	Nil				
(B)	On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-				
	Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
	(i)	(ii)	(iii)	(iv)	(v)
	Nil				
[e]	provision for payment of gratuity not allowable under sec.40A(7).			:	Nil
[f]	any sum paid by the assessee as an employer not allowable under section 40A(9);			:	Nil
[g]	particulars of any liability of a contingent nature.			:	Nil
[h]	amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			:	Nil
[i]	amount inadmissible under the proviso to sec. 36(1)(iii)			:	Nil
22.	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			:	Not Applicable
23.	Particulars of payments made to persons specified under Section 40A(2)(b).			:	Nil
24.	Amounts deemed to be Profits and Gains under Section 33AB or 33ABA or 33AC.			:	Nil
25.	Any amount of Profit chargeable to tax under Section 41 & computation thereof.			:	Nil
26. *	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of Section 43B, the liability for which,			:	
	{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		:	Nil
		{a}	paid during the previous year;	:	
		{b}	not paid during the previous year;	:	
	{B}	was incurred in the previous year and was		:	Nil
	{a}	paid on or before the due date for furnishing the return of income of the previous year under section		:	
	{b}	not paid on or before the aforesaid date.		:	Nil
	* 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 utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	:	Nil
	{b}	Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.	:	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)(viiia). If yes, please furnish the details for the same.	:	No
29.		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same.	:	No
30.		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Sec 69D]	:	No such amount borrowed on Hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D].
31.	{a}*	Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year :-	:	NIL
	{i}	name, address and permanent account number [if available with the assessee] of the lender or depositor;	:	
	{ii}	amount of loan or deposit taken or accepted;	:	
	{iii}	whether the loan or deposit was squared up during the previous year;	:	
	{iv}	maximum amount outstanding in the account at any time during the previous year;	:	
	{v}	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	:	
		* [These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.]		
	{b}	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269TT made during the previous year :-	:	NIL
	{i}	Name, address and permanent account number [if available with the assessee] of the payee;	:	
	{ii}	amount of the repayment;	:	
	{iii}	maximum amount outstanding in the account at any time during the previous year;	:	
	{iv}	whether the repayment was made otherwise than by account cheque or account payee bank draft.	:	



	[c]	Whether the taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft based on the examination of books of accounts and other relevant documents.	:	Yes
		(The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, a banking company or a corporation established by a Central, State or Provincial Act.)		
32.	[a]	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	:	Nil
	[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 can not be allowed to be carried forward in terms of sec. 79.	:	Not Applicable
	[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.	:	
	[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.	:	
	[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 deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA).	:	NIL



							Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any	
						Amount debited to P&L A/c		
						80C	50,420.00	
						80TTA	6,298.00	
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:-				AS PER ANNEXTURE 1		
TAN								
	Sec.	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 ded. Or coll. 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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	{b}	Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If not, Please furnish the details:-						
					TAN	Type of Form	Due Date for furnishing	Date of Furnishing, if furnished.
					(1)	(2)	(3)	(4)
	{c}	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-						
					TAN	Amount of Interest Payable	Amount paid out of Col. (2)	
					(1)	(2)	(3)	

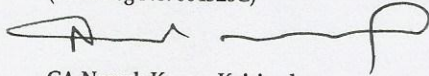


35.	[a]	In the case of a trading concern, give quantitative details of principal items of goods traded :		:	Due to huge quantity of goods traded its uneven to quantify the same	
		[i]	Opening Stock;	:		
		[ii]	Purchases during the previous year;	:		
		[iii]	Sales during the previous year;	:		
		[iv]	Closing stock;	:		
		[v]	shortage/excess, if any.	:		
	[b]	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :		:	Not Applicable	
		[A]	Raw materials :			
			[i]	Opening Stock;	:	
			[ii]	purchases during the previous years	:	
			[iii]	consumption during the previous years;	:	
			[vii]	* percentage of yield;	:	
			[viii]	shortage / excess, if any.	:	
		[B]	Finished products / By-products :		:	
			[i]	Opening Stock;	:	
			[ii]	purchases during the previous years;	:	
			[iii]	quantity manufactured during the previous year;	:	
[iv]	sales during the previous year;		:			
[v]	closing stock;		:			
[vi]	shortage / excess, if any.		:			
*Information may be given to the extent available.						
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-		:	Not Applicable		
	[a]	total amount of distributed profits;	:			
	[b]	amount of reduction as referred to in section 115-O(1A)(i)	:			
	[c]	amount of reduction as referred to in section 115-O(1A)(ii)	:			
	[d]	total tax paid thereon;	:			
	[e]	dates of payment with amounts.	:			
37.	Whether any cost audit was carried out, If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the cost auditor.		:	No such audit was conducted.		
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.		:	No such audit was conducted.		



39.	Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	:	No such audit was conducted.	
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	:	Details as under:-	
	S No.	Particulars	Previous Year	Preceding Previous Year
	1	Total Turnover	3,22,53,651.00	1,23,37,218.00
	2	Gross Profit/Turnover	N.A.	N.A.
	3	Net Profit/Turnover	1.98%	2.47%
	4	Stock in trade/Turnover	70.58%	269.73%
	5	Material Consumed/Finished Goods	N.A.	N.A.
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.	:		

For M/S N. K. KEJRIWAL & CO.
Chartered Accountants
(ICAI Reg No. 004326C)



CA Naresh Kumar Kejriwal
Partner
Membership No. 073381
11/2, GEL Church Complex
Main Road, Ranchi - 834001

Dated :24/09/2014
Place : RANCHI



HARSHWARDHAN ENTERPRISES
BARIATU HOUSING COLONY, RANCHI-834008
ANNEXURE 1

(1) TAN	(2) Sec.	(3) Nature of Payment	(4) Total amount of Payment or Receipt of the nature specified in Col. 3	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax ded. Or coll. Out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) tax deducted or collected or not deposited to the credit of Central Governme
RCHS03539E	194 C	Payment to contractors	98,08,500.00	98,08,500.00	98,08,500.00	98,085.00	0	0	0



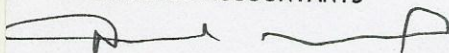
**M/S HARSHWARDHAN ENTERPRISES
PROP. SISIR KUMAR DAS
BARIATU, RANCHI-8**

BALANCE SHEET AS ON 31.03.2014

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital A/c		Fixed Assets	
Opening Balance	1,042,847.00	Car (Swift)	592,117.00
Add: Introduced	3,240,000.00	Less: Depreciation	44,409.00
Add: Net Profit	639,964.00		547,708.00
	4,922,811.00	Current Assets, Loans & Advances	
Less: Drawings	250,000.00	Security Deposit (O.B)	575,806.00
	4,672,811.00	Closing Stock	22,763,100.00
Secured Loan		FDR with BOI, Bariatu (With Interest)	627,000.00
Car Loan from Bank of India	417,113.00	Sundry Debtors & Advances	10,441,018.00
		TCS (AY 2014-15)	161,582.00
Advances from Customers:		Bank of India A/c-0024	2,898,764.16
Advance from Customer	23,421,464.00	SBI A/c-30343770421	13,477.00
Sundry Creditors & Payables	9,710,415.00	Cash & Other Assets	299,297.84
TDS Payable	98,085.00		
Audit Fee Payable	7,865.00		
	38,327,753.00		38,327,753.00
	38,327,753.00		38,327,753.00

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR M/S N.K. KEJRIWAL & CO.
CHARTERED ACCOUNTANTS

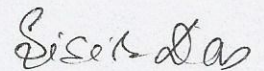


NARESH KUMAR KEJRIWAL
PARTNER
M. No. 073381

DATE : 24.09.2014
PLACE : RANCHI



FOR HARSHWARDHAN ENTERPRISES



PROPRIETOR

**M/S HARSHWARDHAN ENTERPRISES
PROP. SISIR KUMAR DAS
BARIATU, RANCHI-8**

PROFIT & LOSS A/C FOR THE YEAR ENDING 31.03.2014

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening WIP	33,276,860.00	By Sales	31,071,827.00
To Constrction Expenses	20,861,652.00	By Contract Receipts	1,154,824.00
To Salary	72,000.00	By Interest on FDR	27,000.00
To Travelling & Conveyance	12,368.00	By Closing Stock	22,763,100.00
To Telephone Expenses	7,885.00		
To Printing & Stationery	2,448.00		
To Miscellaneous Expenses	4,589.00		
To Legal Expenses	30,000.00		
To Interest on Car Loan	8,935.00		
To Depreciation	44,409.00		
To Audit Fee	7,865.00		
To Bank Charges	47,776.00		
To Net Profit	639,964.00		
	55,016,751.00		55,016,751.00

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR M/S N.K. KEJRIWAL & CO.
CHARTERED ACCOUNTANTS

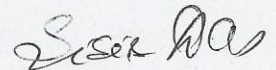


N. K. KEJRIWAL
PARTNER
M. No. 073381

DATE : 24.09.2014
PLACE : RANCHI



FOR HARSHWARDHAN ENTERPRISES



PROPRIETOR