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AUDIT REPORT

FOR THE ACCOUNTING YEAR

2018 - 2019

OF

M/S BALAJEE
CONSTRUCTIONS

1, TRIPATHI COLONY, DORANDA, RANCHI,
JHARKHAND-834002

BY
AUDITORS :

K PANDEYA AND CO
CHARTERED ACCOUNTANTS
102, SAHDEV ENCLAVE, NEAR RATU ROAD,
TELEPHONE EXCHANGE AND GOVT QUARTER,
RANCHI-834001 JHARKHAND



K PANDEYA AND CO

Chartered Accountants

102, Sahdev Enclave, Near Ratu Road, Telephone Exchange And Govt Quarter, Ranchi-834001
Jharkhand

Phone : 9431170139, E-Mail : rchmnjeet1969@gmail.com

Form No 3CB

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

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

1. We have examined the balance sheet as on 31/03/2019, and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019, attached herewith of M/S BALAJEE CONSTRUCTIONS, 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002. PAN - AAIFB8846R.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
 - (b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 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 our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For K PANDEYA AND CO
Chartered Accountants


Manjeet Kumar Verma
(Partner)

M. No. : 075926

FRN : 0000135C

102, Sahdev Enclave, Near Ratu Road,
Telephone Exchange And Govt Quarter,
Ranchi-834001 Jharkhand



Date : 28/10/2019
Place : Ranchi

FORM NO. 3CD
[See rule 6G(2)]

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

PART-A

Name of the assessee : M/S BALAJEE CONSTRUCTIONS
 Address : 1, TRIPATHI COLONY, DORANDA, RANCHI,
 JHARKHAND-834002
 Permanent Account Number : AAIFB8846R

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

SN	Type	Registration Number
1	Goods and Services Tax (JHARKHAND)	20AAIFB8846R1ZW

Status : Firm
 Previous year from : 01/04/2018 to 31/03/2019
 Assessment year : 2019-20

Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios :

Name	Profit Sharing Ratio (%)
SHAILESH VIJAY	50.00
RAVI GOPAL	50.00

b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

10 a Nature of business or profession. :

Sector	Sub sector	Code
CONSTRUCTION	Building completion(06004)	06004

b If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : No

b List of books of account maintained and the address at which the books of accounts are kept (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
Cash Book, Journal Ledger, Bank Book, Ledgers	1, TRIPATHI COLONY, DORANDA		RANCHI	JHARKHAND	834002

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c List of books of account and nature of relevant documents examined. : Cash Book, Journal Ledger, Bank Book, Ledgers

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

Section	Amount
Nil	Nil

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

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	Decrease in profit
Nil	Nil	Nil

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

e If answer to (d) above is in the affirmative, give details of such adjustments: :

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: :

ICDS	Disclosure
ICDS I- Accounting Policies	All Applicable ICDS have been complied with

a Method of valuation of closing stock employed in the previous year. : closing stock as certify by the management

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	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
NA	NA	NA	NA

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. :

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. :

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year. :

Description	Amount
Nil	Nil

d Any other item of income. :

Description	Amount
Nil	Nil

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e Capital receipt, if any.

Description	Amount
Nil	Nil

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 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
NA	NA	NA	NA	NA	NA	NA	NA

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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions				Deductions	Depreciation allowable	Written down value at the end of the year
			Purchase value	Adjustment on account of		Total value of purchase			
				CENVAT	Change in rate of exchange				
(18r) Furniture & Fittings @ 10%-Sec 32(1)(ii)	10%	717						72	645
Total		717	0	0	0	0	0	72	645

Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E

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.
NA	NA	NA

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
Nil	Nil

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
NA	NA	NA	NA	NA

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
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, Form, tract, pamphlet or the like published by a political party

Particulars	Amount

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Partners

Nil	Nil
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Expenditure incurred at clubs being entrance fees and subscriptions :

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used :

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force :

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above :

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law :

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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 payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

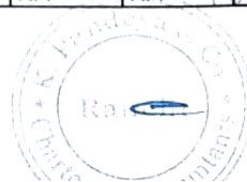
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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 payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (ia) : Nil



Signature
Partner

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : Nil

vii. 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	Address line 1	Address line 2	City/Town/District	Pincode
NA	NA	NA	NA	NA	NA	NA	NA

viii. Payment to PF/other fund etc. under sub-clause (iv) : Nil

ix. Tax paid by employer for perquisites under sub-clause (v) : Nil

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
Remuneration	40(b)	680400	680400	0	ok
Interest	40(b)	592635	592635	0	ok

d. Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

e. provision for payment of gratuity not allowable under section 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 :

Nature of liability	Amount
Nil	Nil

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 :

Particulars	Amount
Nil	Nil

i. amount inadmissible under the proviso to section 36(1)(iii) : Nil

Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil

Particulars of any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Relation	Nature of Transaction	Payment Made (Amount)
NA	NA	NA	NA	NA



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: All such payments have been made at Arms Lenght Price

Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
NA	NA	NA

Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA

(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) 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:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
NA	NA	NA

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
NA	NA	NA

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account

: No

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

: Not passed through Profit & Loss Account but routed through Balance Sheet

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

Type	Particular	Amount	Prior period
NA	NA	NA	NA

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 of the same.

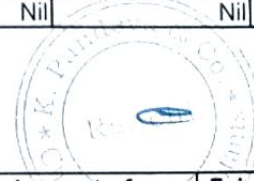
: No

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares



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Nil	Nil	Nil	Nil	Nil
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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, If yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

B 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, If yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) : No

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : No

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	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
Nil	Nil	Nil	Nil	Nil	Nil

B 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, If yes, please furnish the following details : No

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. : NA



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(This Clause is applicable from 1st April,2020)

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA

a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN 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
NA	NA	NA	NA	NA	NA

(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

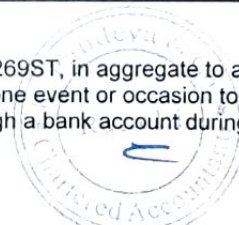
Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
NA	NA	NA	NA

(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

[Handwritten Signature]



Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
NA	NA	NA	NA

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:—

Name of the payee	Address of the payee	PAN 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 taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA

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:—

Name of the payer	Address of the payer	PAN of the payer	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
NA	NA	NA	NA

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:—

Name of the payer	Address of the payer	PAN of the payer	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
NA	NA	NA	NA

2 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
	NA	NA	NA	NA	NA	NA

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. : No

c Whether the assessee has incurred any speculation : No

[Signature]
 For M/s Balajee Constructions
 Chartered Accountants
 * K. Pandevara & Co
 Ranchi

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. : No

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. : No

Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : No

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	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes please furnish the details: : 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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : NA

a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA

For M/s Balajee Constructions

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

[Handwritten signatures]

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : NA

A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- : No

Amount received	Date of receipt
Nil	Nil

Whether any cost audit was carried out. ? : NA

Whether any audit was conducted under the Central Excise Act, 1944. ? : NA

Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : NA

Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	15010289			13844139	
Gross profit/turnover	3671548	15010289	24.46	1562183	13844139	11.28
Net profit/turnover	303601	15010289	2.02	27401	13844139	0.20
Stock-in-trade/turnover	3912700	15010289	26.07	7535074	13844139	54.43
material consumed/Finished goods produced			Nil	0	0	0.00

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
NA	NA	NA	NA	NA	NA

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

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	If not, please furnish list of the details/ transactions which are not reported
				For M/s. Darjeeling Cement Works Ltd.	

Nil	Nil	Nil	Nil	required to be reported	Nil

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**
 if yes, please furnish the following details:

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	Nil	Nil	Nil


Break-up of total expenditure of entities registered or not registered under the GST.
 (This Clause is applicable from 1st April,2020)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

For M/s Balajee Constructions

 
 Partners

For K PANDEYA AND CO
 Chartered Accountants


 Manjeet Kumar Verma
 (Partner)

M. No. : 075926
 FRN : 0000135C
 102, Sahdev Enclave, Near Ratu Road, Telephone Exchange
 And Govt Quarter, Ranchi-834001 Jharkhand

Date : 28/10/2019
 Place : Ranchi



M/S Balajee Constructions
Balance Sheet As At 31st March, 2019

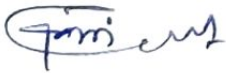
Particulars	Sch No	Amount
Sources Of Funds		
Capital	1	44,63,603
Unsecured Loans	2	18,90,960
Current Liabilities	3	2,06,54,376
Provisions	4	94,723
Total		2,71,03,662
Application Of Funds		
Fixed Assets	5	645
Inventory	6	39,12,700
Dundry Debtors	7	1,45,15,847
Cash And Bank	8	2,90,232
Other Current Assets	9	30,800
Loans And Advances (Assets)	10	83,53,438
Total		2,71,03,662

Schedules 1 To 16 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For M/S Balajee Constructions

For K Pandeya And Co
Chartered Accountants



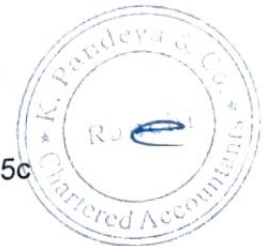
Ravi Gopal
(Partner)



Shailesh Vijay
(Partner)



Manjeet Kumar Verma
(Partner)
M. No. : 075926
Frn0000135c : 0000135c



Place : Ranchi
Date : 28/10/2019

M/S Balajee Constructions
Profit And Loss Account For The Year Ending On 31st March, 2019

Particulars	Sch No	Amount
Income		
Sales A/C	11	1,50,10,289
Increase/(Decrease) In Stock	12	(36,22,374)
Total (A)		1,13,87,915
Expenditure		
Purchase A/C	13	52,91,017
Direct Expenses	14	24,25,350
Indirect Expenses	15	33,67,875
Total (B)		1,10,84,242
Net Profit/(Loss) Before Depreciation And Tax		3,03,673
Depreciation		72
Net Profit/(Loss) Before Tax		3,03,601
Taxation - Current		94,723
Net Profit/(Loss) After Tax		2,08,878
Net Profit/(Loss) Carried To Balance Sheet		2,08,878

Schedules 1 To 16 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For M/S Balajee Constructions
 For M/S Balajee Constructions

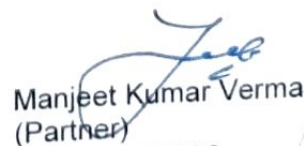
For K Pandeya And Co
 Chartered Accountants



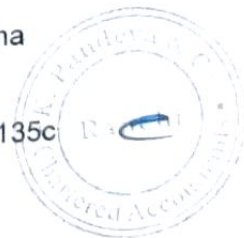
Ravi Gopal
 (Partner)


 Partners

Shailesh Vijay
 (Partner)


 Manjeet Kumar Verma
 (Partner)

M. No. : 075926
 Frn0000135c : 0000135c



Place : Ranchi
 Date : 28/10/2019

M/S BALAJEE CONSTRUCTIONS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

Schedule : 1

Capital Account Of Ravi Gopal

Particulars	Amount	Particulars	Amount
Drawings	10,75,000	By Opening Balance	31,88,607
Closing Balance	37,34,884	By Net Profit	1,04,439
		By Interest On Capital	3,80,988
		By Capital Introduced	7,95,650
		By Parteners Remuneration	3,40,200
Total	48,09,884	Total	48,09,884

Capital Account Of Shailesh Vijay

Particulars	Amount	Particulars	Amount
Drawings	19,90,000	By Opening Balance	17,77,433
Closing Balance	7,28,719	By Net Profit	1,04,439
		By Interest On Capital	2,11,647
		By Capital Introduced	2,85,000
		By Parteners Remuneration	3,40,200
Total	27,18,719	Total	27,18,719

Schedule : 2

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Akhilesh Kumar	4,50,000
Dinesh Kumar Sah	(8,13,000)
Idbi Loan	20,000
Landmark Construction	25,000
Mahindra & Mahindra Finance Services	35,960
Natwar Lal Vijay	1,47,000
Praveen Kumar Pandey	6,00,000
Satya Prakash Singh	4,51,000
Shweta Shalini	1,00,000
Shyam Lal Vijayvergiya	5,45,000
Surendra Kumar Singh	2,00,000
Umesh Chacha	1,50,000
Yogesh Vijay	(20,000)
Total	18,90,960

Schedule : 3

Current Liabilities

Particulars	Amount
Current Liabilities	
Accounting Charges Payable	22,572
Amit Gupta	1,29,648
Audit Fee Payable	6,730
Flat Boked 2-A(Nelkanth -B)	8,95,040
Flat Booked 4-C (Neelkanth B)	7,23,070
Flat No 1b Ramesh Tiwari	8,64,400
Flat No 3c Deo Kunj Appartment	11,42,100
Flat No 4a Anjali	11,35,000
Flat No 4a Vishal Gupta	18,79,400
Jainulabdeen	1,00,000

For M/s Balajee Constructions




Partners



Service Tax Payable

3,50,789
Total 72,48,749

Duties And Taxes

Cgst
Sgst

3,91,479
3,91,479
Total 7,82,958

Flat Booked

Flat Booked 2-A(New)
Flat Booked 2-B(New)
Flat Booked 3-A(New)
Flat Booked 3-B(New)

10,18,325
9,01,325
10,99,200
9,00,544
Total 39,19,394

Sundry Creditors

Abhishek Singh
Aditya Sanitary & Tile
Akg Traders
Aman Enterpeises
Arun Hardware
Gayshri Enterprises
Hari Om Trading
Israil & Sons
Johnson Lift
K Pandey Co.
Kiran Marble
Krishna Sanitary
Lucky Vanijaya
Maa Gita Tiles
Marbella
Material Payable
Niti Sanitary
Prakash Kumar Verma
Priyanka Hardware.
Rajdhani Enterprises
Saraswati Marbles & Grenite
Shree Gita Saw
Shree Ram Sanitary
Shree Ram Steel
Shruti Enterprises
Sosan Kujur Ruth
Sri Balaji Sanitation
Surface
Tiwary Bricks
Ujjain Enterprises
Uttam Plywood

17,600
16,072
22,640
(62,700)
80,564
4,55,138
1,00,000
(1,17,000)
55,250
18,900
92,380
13,443
(35,000)
1,00,000
(2,61,936)
85,58,291
(1,03,600)
3,30,000
51,406
(96,273)
(56,500)
(75,000)
1,852
(1,03,565)
(5,30,000)
4,50,000
30,006
(61,000)
(38,050)
360
(1,50,000)
Total 87,03,278

Total

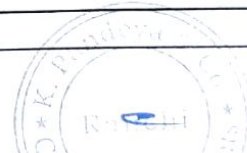
Schedule : 4

Provisions	
Particulars	Amount
Provisions	94,723
Provision For Income Tax	94,723

Total

Schedule : 5

Fixed Assets



		More Than 180 Days		Less Than 180 Days				
		Rupees	Rupees	Rupees	Rupees			
Furniture & Fitting								
Furniture & Fixture	10%	376	0	0	0	376	38	338
Table Fan	10%	341	0	0	0	341	34	307
Total		717	0	0	0	717	72	645

Schedule : 6

Inventory

Particulars	Amount
Inventory	
Closing Stock	39,12,700
Total	39,12,700

Schedule : 7

Sundry Debtors

Particulars	Amount
Sundry Debtors	
Anand Prakash Flat	12,94,000
Anjali Kumari Flat No 4a Block 2	14,24,398
Archana Chandra	5,93,928
Arvind Kumar Das	1,81,416
Awdhesh Kumar	1,47,000
Baldeo Prasad	50,000
Bhim Mahto Flat	8,95,000
Bijay Prasad Mahto	2,20,000
Brajbhushan Pd Gupta	20,000
Crystal Kathleen Jacob	22,000
Diptimayee Sundar Roy	5,23,142
Dr. Rajesh Kumar Sinha	2,16,992
Hemant Kumar Sardar(Flat No.-4a S)	1,00,500
Hira Lal Sahu F N 2b	2,54,750
K Tulsi	8,51,492
Kameshwar Pathak	20,000
Kamla Devi	3,50,000
Kiran Jha	5,48,897
Leela Tiwari	1,50,056
Madhusudan Prasad	37,310
Mamta	6,19,142
Mamta Tiwari	3,73,050
Manju Kumari	3,70,000
Naveen Kumar Mishra	2,00,000
Niraj Kumar Sharma Flat	9,95,200
Nowlesh Kumar	1,01,000
Olga Isacs	60,000
Prakash Kumar	1,00,000
Prasun Sarkhel	1,54,749
Punam Singh	80,000
Ramesh Tiwary	14,63,570
Ravi Gopal(Nilkanth Apartment)	9,57,000
Rekha Deo Flat	12,56,000
Sanjay Kumar Gupta F N 3b	48,750
Sanjay Sharma	42,500
Vaidehi Kumari	13,58,572
Vijaya Rani Pandey	6,34,036
Vishal Gupta	(19,85,000)
Yadawa Reddy Sriveni	2,13,603
Total	1,45,15,847

For M/s Balajee Construct (2,13,603)

[Signature] Partners

Schedule : 8

Cash And Bank

Particulars	Amount
Cash And Bank	
Canara Bank 1298	6,016
Cash	1,52,093
Hdfc(Hinoo) 0026	1,32,124
Total	2,90,233

Schedule : 9

Other Current Assets

Particulars	Amount
Other Current Assets	
Income Tax Refundable	24,800
Recurring Deposite	6,000
Total	30,800

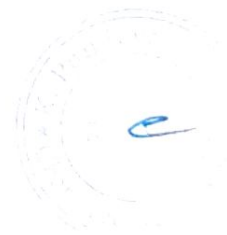
Schedule : 10

Loans And Advances (Assets)

Particulars	Amount
Loans And Advances (Assets)	
Aaykar Samadhan Kendr Ltd.	34,438
Ajay Kumar Sinha	25,500
Kanti Devi	2,01,000
Sanjay Kumar Sinha	25,500
Sudhir Sahay	80,67,000
Total	83,53,438

For M/s Balajee Constructions

[Signature]
Partners



**SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2019**

Schedule : 11

Sales A/C

Particulars	Amount
Sales A/C	
Extra Work	3,45,857
Transfer On Completion Basis	1,46,64,432
Total	1,50,10,289

Schedule : 12

Opening Stock

Particulars	Amount
Opening Stock	
Opening Stock	75,35,074
Total	75,35,074

Schedule : 13

Purchase A/C

Particulars	Amount
Purchase	
Material	17,34,700
Purchase A/C	23,43,398
Purchase 18%	5,06,169
Purchase 28%	7,06,750
Purchase 5%	
Total	35,56,317
Total	52,91,017

Schedule : 14

Direct Expenses

Particulars	Amount
Direct Expenses	
Wages And Salary	24,25,350
Total	24,25,350

Schedule : 15

Indirect Expenses

Particulars	Amount
Indirect Expenses	7,500
Advertisement	2,519
Bank Charges	2,65,000
Electricity	40,000
Gst Late Fee	5,92,635
Interest On Capital	3,80,400
Map Fee	48,200
Office Expenses	300
Online Charges	6,80,400
Partners Remuneration	12,300
Printing & Stationery	11,40,000
Salary	58,721
Site Expenses	18,550
Staff Welfare	1,21,350
Travelling & Conveyance	33,67,875
Total	33,67,875

For M/s Balajee Constructions

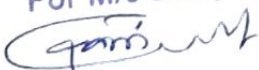



Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for **M/S BALAJEE CONSTRUCTIONS**

For M/s Balajee Constructions



Partners

RAVI GOPAL
PARTNER

for **K PANDEYA AND CO**
Chartered Accountants



M.K.VERMA
102, SAHDEV ENCLAVE, NEAR RATU
ROAD, TELEPHONE EXCHANGE AND
GOVT QUARTER, RANCHI-834001
JHARKHAND

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