

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-4S (SUGAM), ITR-5, ITR-6 transmitted electronically with digital signature]

Assessment Year  
**2013-14**

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>ARYA HOMES PRIVATE LIMITED</b>			PAN <b>AAJCA8058Q</b>		
	Flat/Door/Block No <b>4TH FLOOR</b>	Name Of Premises/Building/Village <b>SAMUNDRA COMPLEX,</b>			Form No. which has been electronically transmitted <b>ITR-6</b>	
	Road/Street/Post Office <b>CIRCULAR ROAD</b>	Area/Locality <b>LALPUR</b>				
	Town/City/District <b>RANCHI</b>	State <b>JHARKHAND</b>	Pin <b>834001</b>	Status <b>Pvt Company</b>		
	Designation of AO(Ward/Circle) <b>ITO WARD 1(1), RANCHI</b>			Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>548070461300315</b>		Date(DD/MM/YYYY) <b>30-03-2015</b>			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	140144
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	140140
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	43303
	5	Interest payable			5	19932
	6	Total tax and interest payable			6	63235
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7e	63235	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	63235	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9		

This return has been digitally signed by **ABHAY KUMAR MEHTA** in the capacity of **DIRECTOR** having PAN

**AJHPM8394H** from IP Address **117.198.40.111** on **30-03-2015** at **RANCHI**

Dsc SI no & issuer **2009828593282078477CN=SafeScript sub-CA for RCAI Class 2 2014, OU=Sub-CA, O=Sify Technologies Limited, C=IN**



Date : .....

FORM NO.3CA  
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law.

1. We have to report that the statutory audit of M/S ARYA HOMES PRIVATE LTD. (REGD OFFICE: SAMUDRA COMPLEX, CIRCULAR ROAD, RANCHI - 834001. (Permanent Account No. AAJCA8058Q ) was conducted by us M/S SONIA AGARWAL & CO. Ranchi, in pursuance of the provisions of the Companies Act, 1956 and we annex hereto a consolidated copy of our audit report dated 2<sup>nd</sup> September 2013, along with a copy each of
  - a. Audited Balance Sheet and Profit & Loss Account for the year ended on 31st March 2013.
  - b. the audited balance sheet as at 31st March, 2013;and
  - c. documents declared by the said Act to be part of or annexed to, the profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.
3. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct.

Signed

Saket Saraf  
Chartered Accountants  
Membership Number- 412855  
ICAI Firm Reg. No.- 014011C  
Sonia Agarwal & Co.  
Lalpur, Ranchi-1

Place: Ranchi  
Date: 02/09/2013

FORM NO. 3CD

(as amended by Notification no.208/2006, dated 10-8-2006)  
[See Rule 6G(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 Arya Homes Private Limited
2.	Address:	Regd. Off: Samudra Complex, Circular Road, Ranchi, Jharkhand - 834001
3.	Permanent Account Number:	AAJCA8058Q
4.	Status:	Private Ltd Company
5.	Previous year ended:	31 <sup>st</sup> March, 2013
6.	Assessment year:	2013-14

**PART B**

7.	(a)	If firm or Association of Persons, indicate names of partner/members and their profit-sharing ratios.	Not Applicable
	(b)	If there is any change in the partners/members or in their profit-sharing ratios since the last date of preceding year, the particulars of such change.	Not Applicable
8.	(a)	Nature of business or profession.(If more than one business or profession is carried on during the previous year, nature of every services or profession).	Trading - Others ( Code : 0204)
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	No Change.
9.	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Not Prescribed.
	(b)	Books of account maintained. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system.)	Cash Book, Ledger, Bank Book, Journal, Sales Register, Purchase Register, Stock Register, Fixed Asset Register.
	(c)	List of books of account examined.	All those mentioned in 9(b) above.
10.		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 or any other relevant section).	The Profit & loss account does not include any profit or gains assessable on presumptive basis.
11.	(a)	Method of accounting employed in	Mercantile System

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		the previous year.	
	(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, there has been 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
	(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.
12.	(a)	Method of valuation of closing stock employed in the previous year.	At cost or net realizable value, whichever is less.
	(b)	Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	No Such deviation observed.
12A		Give the following particulars of the capital asset converted into stock-in-trade :	No Such conversion found 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.	
13.		Amounts not credited to the profit and loss account, being:-	
	(a)	the items falling within the scope of section 28;	Nil
	(b)	the pro-forma credits, drawbacks, refunds of duty of customs or excise, or service tax or refunds of sales tax, VAT, 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
14.		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 :-	
	(a)	Description of asset / block of assets.	Furniture & Fittings @ 10%

	(b)	Rate of depreciation.	10 %
	(c)	Actual cost or written down value, as the case may be.	Nil
	(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-	1) Date of purchase & Put to use : 16/02/2013 Rs 8750.00 2) Date of purchase & Put to use : 18/03/2013 Rs 8750.00 Total Rs: 17500.00
	(i)	Modified Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March 1994.	Nil
	(ii)	change in rate of exchange of currency, and	Nil
	(iii)	subsidy or grant or reimbursement, by whatever name called.	Nil
	(e)	Depreciation allowable.	876.00
	(f)	Written down value at the end of the year.	16624.00
15.		Amounts admissible under sections 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35DD; 35DDA; 35E: -	
	(a)	Debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	
	(b)	Not debited to the profit and loss account.	Nil
16.	(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
	(b)	Any sum received from employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va).	Nil
17.		Amounts debited to the Profit & Loss account being:	
	(a)	expenditure of capital nature;	Nil
	(b)	expenditure of personal nature;	Nil
	(c)	expenditure on advertisement in any souvenir, brochure, tract,	Nil

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		pamphlet or the like, published by a political party;	
	(d)	Expenditure incurred at clubs,-	Nil
		(i) as entrance fees and subscriptions;	
		(ii) as cost for club services and facilities used;	
	(e)	(i) Expenditure by way of penalty or fine for violation of any law for the time being in force;	Nil.
		(ii) any other penalty or fine;	Nil
		(ii) expenditure incurred for any purpose which is an offence or which is prohibited by law;	Nil
	(f)	amounts inadmissible under section 40(a);	Nil
	(g)	interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Not Applicable
	(h)	(A) Whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payment were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be,	Yes
		(B) Amount inadmissible under section 40A(3), read with rule 6DD [with break-up of inadmissible amount].	Nil
	(i)	Provision for payment of gratuity not allowable under section 40A(7);	Nil
	(j)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
	(k)	Particulars of any liability of a contingent nature.	Nil
	(l)	Amount of deduction in admissible U/S 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,	Nil

	(m)	Amount inadmissible under the proviso to section 36(1)(iii)	Nil
17A.		Amount of Interest inadmissible U/S 23 of Micro Small and Medium Enterprises Development Act, 2006.	Not Applicable
18.		Particulars of payments made to persons specified under section 40A(2)(b).	Abhay kumar Mehta ( Director) Remuneration Rs: 180000 Mahendra Pratap Singh ( Director) Remuneration Rs: 180000 Md. Zakir Hussain ( Director) Remuneration Rs: 180000
19.		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC.	Nil
20.		Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
21.	(i)	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;	Not Applicable
		(b) not paid during the previous year;	Not Applicable
	(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 under section 139(1);	Nil
		(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.			
22.	(a)	Amount of Modified Value Added tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified 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 account.	

	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].	Nil
24.	(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: -	
	(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	Sarbjeet Singh
	(ii) amount of loan or deposit taken or accepted;	9,00,000.00
	(iii) whether the loan or deposit was squared up during the previous year;	No
	(iv) maximum amount outstanding in the account at any time during the previous year;	12,00,000.00
	(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	No
	*(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 269T made during the previous year: -	
	(i) name, address and permanent account number (if available with the assessee) of the payee;	1) Sarbjeet Singh 2) Torpid Construction
	(ii) amount of the repayment;	1) Rs 6,00,000.00 2) Rs 1,00,000.00
	(iii) maximum amount outstanding in the account at any time during the previous year;	1) Rs 12,00,000.00 2) Rs 5,00,000.00
	(iv) Whether the repayment was	1) No 2) No

6



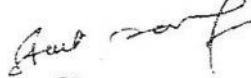
		made otherwise than by account payee cheque or account payee bank draft.			
	(c)	Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft. [Yes/No]  The particulars (i) to (iv) at (b) and the Certificate at (c) above need not be given in the case of repayment of any loan or deposit taken or accepted from Government, Government company, banking company Or a corporation established by a Central, State or Provincial Act..	Yes		
25.	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available;	Nil		
S. No	Assessment Year	Nature of loss/ allowance	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
	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 cannot be allowed to be carried forward in terms of section 79.	Not Applicable		
26.	Section-Wise details of deductions, if any, admissible under Chapter VI-A.		Nil		
27.	(a)	Whether the assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government.	Yes.		

(v)	(b) If the provisions of Chapter XVII-B have not been complied with, please give the following details*, namely :-	
(i)	Tax deductible and not deducted at all	
(ii)	Shortfall on account of lesser deduction than required to be deducted	Nil.
(iii)	Tax deducted late	Nil.
(iv)	Tax deducted but not paid to the credit of the Central Government	Nil.

Give the details of cases covered in (i) to (iv) above,"

28.	(a)	In the case of trading concern, give quantitative details of principal items of goods traded:	NA
		(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:	
		(A) Raw materials:	Not Applicable
		(i) opening stock;	
		(ii) purchases during the previous years;	
		(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	Not Applicable
		(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.	
		*Information may be given to the extent available.	
29.		In the case of a domestic company, details of tax on distributed profits under section 115-O in the	

Following form: -		
(a)	total amount of distributed profits;	Nil
(b)	total tax paid thereon;	Not Applicable
(c)	dates of payment with amounts.	Not Applicable
30.	Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)].	No such audit was conducted
31.	Whether any audit was conducted under the Centre Excise Act, 1944, if yes, enclose a copy of report of such audit.	No such audit was conducted
32.	Accounting ratios with calculations as follows: -	
(a)	Gross profit/Turnover;	26.85 %
(b)	Net profit/Turnover;	0.85 %
(c)	Stock-in-trade/Turnover;	-
(d)	Material consumed/Finished goods produced.	Not Applicable

  
Signed

Saket Saraf  
Chartered Accountants  
Membership Number- 412855  
ICAI Firm Reg No.-014011C  
Sonia Agarwal & Co.  
Lalpur , Ranchi-1

Place : Ranchi  
Date: 02-09-2013

Name of the Company *Arya Homes Private Limited*  
 Profit and loss statement for the year ended 31st March 2013

Particulars		Note No.	Figures as at the end of 31.03.2013	Figures as at the end 31.03.2012
I.	Revenue from operations	2.14	11,303,250.00	2,182,000.
II.	Other income	2.15	23,500.00	
III.	Total Revenue (I + II)		11,326,750.00	2,182,000.
IV.	Expenses			
	Cost of materials consumed			
	Purchases of Stock in Trade & Development Charges		13,494,177.00	1,450,000.
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	2.16	-5,225,857.00	-822,843.
	Employee Benefit Expense		1,372,127.00	727,500.
	Finance Cost		9,294.98	1,368.
	Depreciation and amortization expense		243.00	
	Other expenses	2.17	1,535,989.00	817,173
	Total expenses		11,185,973.98	2,173,198
	Profit before exceptional and extraordinary items and tax			
V.	(III-IV)		140,776.02	8,801
VI.	Exceptional items			
VII.	Profit before extraordinary items and tax (V - VI)		140,776.02	8,801
VIII.	Extraordinary Items			
IX.	Profit before tax (VII- VIII)		140,776.02	8,801
X.	Tax expense:	2.18		
	(1) Current tax		15,000.00	
	(2) Deferred tax		196.00	
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)		95,580.02	8,801
XII.	Profit/(loss) from discontinuing operations			
XIII.	Tax expense of discontinuing operations			
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV.	Profit (Loss) for the period (XI + XIV)		95,580.02	8,801
XVI.	Earnings per equity share:			
	(1) Basic		9.56	0
	(2) Diluted			

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS 1

As per our report attached.

For Sonia Agarwal & Co.

Chartered Accountants

Firm Registration Number :014011C

CA SAKET SARAF

Partner

Membership No 412855

Ranchi

September 02,2013

For, Arya Homes Private Ltd

sdf

Director

Name of the Company: Arya Homes Private Limited.  
Balance Sheet as on 31st March 2013

( in Rs.)

Particulars	Note No.	Figures as at the end of 31.03.2013	Figures as at the end of 31.03.2012
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
1 Shareholders' funds			
(a) Share capital	2.1	100,000.00	100,000.00
(b) Reserves and surplus	2.2	104,381.19	8,801.17
(c) Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	2.4	1,000,000.00	800,000.00
(b) Deferred tax liabilities (Net)	2.3	196.00	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings	2.5	602,357.00	-
(b) Trade payables	2.6	5,338,822.00	2,887,000.00
(c) Other current liabilities	2.7	45,000.00	-
(d) Short-term provisions		-	-
<b>TOTAL</b>		<b>6,890,756.19</b>	<b>3,795,801.17</b>
<b>II. ASSETS</b>			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets	2.8	17,257.00	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	2.9	6,000.00	8,000.00
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		6,048,700.00	822,843.00
(d) Cash and cash equivalents	2.10	-	-
(e) Short-term loans and advances	2.11	793,139.19	713,958.17
(f) Other current assets	2.12	25,660.00	2,251,000.00
<b>TOTAL</b>	2.13	<b>6,890,756.19</b>	<b>3,795,801.17</b>

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS 1

As per our report attached.

For Sanja Agarwal & Co.

Chartered Accountants

Firm Registration Number :014011C

*Sanja Agarwal*  
CA SAKET SARAL

Partner

Membership No 412855

Place

Date: 31.03.2013

For, Arya Homes Private Ltd

*Sd/-*

Director