

"FORM NO. 3CB"
[See Rule 6G(1)(b)]

Audit Report under section 44AB of the Income Tax'1961, in the case of person referred to in clause (b) of Sub-Rule(1) of Rule 6G

1. We have examined the balance sheet of **M/s Divya Construction (PAN – AAHFD2249R)** as at 31st March, 2016 and the Trading and Profit & Loss Account for the year ended on that date attached herewith.
2. We certify that the Balance Sheet and Trading and Profit & Loss Account are in agreement with the books of accounts maintained at the head office in Doranda, Ranchi and NIL branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any :

These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.


(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 Nil 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 explanations given to us, the said accounts, give a true and fair view in conformity with the accounting principles generally accepted in India, read with notes on accounts given herewith:
 1. In the case of the Balance Sheet of the state of affairs of the Assessee as at 31.3.2016, and
 2. In the case of the Profit & 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 and the Annexure thereto are true & correct.

Place: Ranchi
Date : 23.06.2017

For B. Gupta & Co.
Chartered Accountants



(CA. Surendra Vishwakarma)
PARTNER
M. No. 409555

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	DIVYA CONSTRUCTION			
2	Address	ASHOK PRASTHA, DIBDIH, DORANDA, RANCHI, JHARKHAND, 834002			
3	Permanent Account Number (PAN)	AAHFD2249R			
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	Yes			
	Sl No.	Type	Registration Number		
	1	Service Tax	AAHFD2249RSD001		
5	Status	Firm			
6	Previous year from	2015-04-01 to 2016-03-31			
7	Assessment Year	2016-17			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore			
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
	Name				Profit Sharing Ratio (%)
	Anil Bihari				20
	Kamla Bihari				20
	Subendu Bihari				60
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the No preceding year, the particulars of such change.				
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
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)				
	Sector	Sub Sector			Code
	Contractors	Others			0505
10 b	If there is any change in the nature of business or profession, the particulars of such change				
	Business	Sector	SubSector		Code
	Nil				
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed				
11 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.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	Computerised Books of Accounts maintained: Cash Book, Ledger, Sales Register, Journal	DIBDIH	DORANDA	RANCHI	JHARKHAND 834002
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	Computerised Books of Accounts maintained: Cash Book, Ledger, Sales Register, Journal				
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).				
	Section				Amount
	Nil				
13 a	Method of accounting employed in the previous year		Mercantile system		

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.	
	ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)
	Total	

13 f	Disclosure as per ICDS.	
	ICDS	Disclosure
14 a	Method of valuation of closing stock employed in the previous year.	NA
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)

15	Give the following particulars of the capital asset converted into stock-in-trade			
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
	Nil			

16	Amounts not credited to the profit and loss account, being:-	
16 a	The items falling within the scope of section 28	
	Description	Amount
	Nil	
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	
	Description	Amount
16 c	Escalation claims accepted during the previous year	
	Description	Amount
	Nil	
16 d	Any other item of income	
	Description	Amount
	Nil	
16 e	Capital receipt, if any	
	Description	Amount
	Nil	

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)			
	Plant & Machinery @ 15%	15%	547700	106000	0	0	0	0	95055	558645
	Furnitures & Fittings @ 10%	10%	182869	0	0	0	0	0	18287	164582
	Plant & Machinery @ 60%	60%	25656	66000	0	0	0	0	46294	45362
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page									

19	Amounts admissible under sections :			
	S.No	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

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of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

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)]

Description		Amount		
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):			
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid
				The actual date of payment to the concerned authorities
	Nil			

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure		Amount in Rs.
	Particulars	
	Personal expenditure	Amount in Rs.
	Particulars	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
	Particulars	
	Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
	Particulars	
	Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
	Particulars	
	Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
	Particulars	
	Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
	Particulars	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
	Particulars	

(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
02/04/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
07/05/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
03/06/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
29/06/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
30/07/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
02/09/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
26/09/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001
27/10/2015	30000	OfficeRent	RamLakhan Sahu		Ranchl	Ranchl	Ranchl	834001

26/11/2015	30000	OfficeRent	RamLakhan Sahu		Ranchi	Ranchi	Ranchi	834001
30/12/2015	30000	OfficeRent	RamLakhan Sahu		Ranchi	Ranchi	Ranchi	834001
29/01/2016	30000	OfficeRent	RamLakhan Sahu		Ranchi	Ranchi	Ranchi	834001
29/02/2016	30000	OfficeRent	RamLakhan Sahu		Ranchi	Ranchi	Ranchi	834001

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

(vi) royalty, license fee, service fee etc. under sub-clause (iib).

(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, if available	Address Line 1	Address Line 2	City	Pincode
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(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
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(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:

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(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)

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(e) Provision for payment of gratuity not allowable under section 40A(7)

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.
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(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

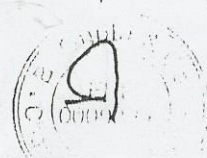
Nature Of Liability	Amount in Rs.
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(i) Amount inadmissible under the proviso to section 36(1)(iii)

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	
23	Particulars of any payment made to persons specified under section 40A(2)(b).	

(Signature)

Name of Related Person		PAN of Related Person		Relation		Nature of transaction		Payment Made(Amount)															
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.																							
Section		Description						Amount															
Nil																							
25 Any amount of profit chargeable to tax under section 41 and computation thereof.																							
Name of Person		Amount of income		Section		Description of Transaction		Computation if any															
Nil																							
26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which -																							
26 (i)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 (i)(A)(a) Paid during the previous year																							
Section		Nature of liability				Amount																	
Nil																							
26 (i)(A)(b) Not paid during the previous year																							
Section		Nature of liability				Amount																	
Nil																							
26 (i)B was incurred in the previous year and was																							
26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)																							
Section		Nature of liability				Amount																	
Nil																							
26 (i)(B)(b) not paid on or before the aforesaid date																							
Section		Nature of liability				Amount																	
Nil																							
(State whether sales tax, customs duty, excise duty or No any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account)																							
27 a Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment No in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts																							
CENVAT		Amount				Treatment in Profit and Loss/Accounts																	
Opening Balance																							
CENVAT Availed																							
CENVAT Utilized																							
Closing/Outstanding Balance																							
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-																							
Type		Particulars				Amount		Prior period to which it relates (Year in yyyy-yy format)															
Nil																							
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii a)																							
Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of Fair Market consideration value of the shares paid													
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)(vii b). If yes, please furnish the details of the same																							
Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of Fair Market consideration value of the shares received																	
Nil																							
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) No repaid, otherwise than through an account payee cheque, (Section 69D)																							
Name of the person from whom amount borrowed		PAN of the person, if available		Address Line 1		Address Line 2		City or Town or District		State		Pincode		Amount borrowed		Date of Borrowing		Amount due including interest		Amount repaid		Date of Repayment	



or repaid on hundi

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 :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or 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.
Nil								

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a 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 :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the amount repaid	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.
Nil							

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

S.No	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) 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
	Nil			

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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks	
	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.	Not Applicable
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32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year	No
	If yes, please furnish the details below	

32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
	If yes, please furnish details of the same	

32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	
	If yes, please furnish the details of speculation loss if any incurred during the previous year	

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

34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BA, if yes please furnish										Yes
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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 of which tax was 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)
RCHD01457B	194-I	Rent	360000	360000	0	0	0	0	0

34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time										No
	If not, please furnish the details:										

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
RCHD01457B	26Q	15/07/2015		No
RCHD01457B	26Q	15/10/2015		No
RCHD01457B	26Q	15/12/2015		No
RCHD01457B	26Q	15/05/2016		No

34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish			No
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Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil			

35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
		Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil									
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil									
35	bB	Finished products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil									
35	bC	By products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil									
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(A)(i)	(c) Amount of reduction as referred to in section 115-O(A)(ii)	(d) Total tax paid as thereon	Amount	Dates of payment				
		Nil									
37	Whether any cost audit was carried out										Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944										Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
No	Particulars	Previous Year				Preceding previous Year					
a	Total turnover of the assessee	21940888				2847289					
b	Gross profit / Turnover	4982854	21940888	22.71%	0	2847289	0.00%				
c	Net profit / Turnover	724994	21940888	3.30%	227784	2847289	8.00%				
d	Stock-in-Trade / Turnover			%			%				
e	Material consumed/ Finished			%			%				

9

goods produced						
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

Place RANCHI
Date 23/06/2017

Name SURENDRA VISHWAKARMA
Membership Number 402555
FRN (Firm Registration Number) 000233C
Address 602, PARK PLAZA, TAGORE HILL ROAD, MORABADI, RANCHI, JHARKHAN D. 834008.

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No.18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	05/05/2015	05/05/2015	66000	0	0	0	66000
	2	05/02/2016	05/02/2016	24000	0	0	0	24000
	3	31/03/2016	31/03/2016	16000	0	0	0	16000
Total of Plant & Machinery @ 15%								106000
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 60%	1	04/07/2015	04/07/2015	37000	0	0	0	37000
	2	28/10/2015	28/10/2015	29000	0	0	0	29000
Total of Plant & Machinery @ 60%								66000

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			0
Total of Plant & Machinery @ 60%			0



DIVYA CONSTRUCTION
(PAN: AAHFD2249R)

Profit & Loss A/c For The Year Ended 31st March 2016

Particulars	Amount	Particulars	Amount
	₹		₹
To Direct Expenses		By Sales	
Construction Cost- Divya Enclave	16,958,034.50	Sale of Flats	21,940,888.00
To Gross Profit c/f	4,982,853.50		
	21,940,888.00		21,940,888.00
To Indirect Expenses		By Gross Profit b/f	4,982,853.50
Advertisement	10,800.00	By Indirect Income	
Salary & Wages	1,322,265.00	Discount Received	52,164.04
Bank Charges & Commission	4,558.40		
Audit Fees	28,750.00		
Fees & Registration Charges	67,225.00		
Printing & Stationery Exp.	36,721.00		
Repair & Maintenance	16,520.00		
Telephone & Internet Charges	19,109.36		
Bank Interest	30,079.00		
Consultancy Fee	5,000.00		
Donation & Charity	22,100.00		
Electricity Bill	14,890.00		
Depeciation	159,635.75		
Generator Diesel Dr	5,100.00		
Insurance	6,796.00		
Interest on Partner's Capital	915,515.00		
Misc. Expenses	2,323.00		
Newspapers & Periodicals	1,598.00		
Office Exp	16,054.00		
Office Rent	18,000.00		
Partners' Remuneration	1,200,000.00		
Office Rent	360,000.00		
Travelling & Conveyance	46,984.00		
To Net Profit carried to Balance Sheet	724,994.03		
Total	5,035,017.54	Total	5,035,017.54

Notes on Account- Schedule-E

Signed in terms of our separate report of even date annexed.

For Divya Construction

Subendu Bihari

(Subendu Bihari)

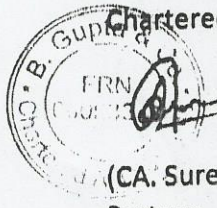
Partner

Place: Ranchi

Date: 23.06.2017

For B. GUPTA & CO.

Chartered Accountants



(CA. Surendra Vishwakarma)

Partner

DIVYA CONSTRUCTION
(PAN: AAHFD2249R)

Balance Sheet as on 31st March 2016

Liabilities	Amount	Assets	Amount
CAPITAL (As per Schedule B)	₹ (1,655,852.32)	FIXED ASSETS (As per Schedule A)	₹ 768,589.70
SECURED LOANS Car Loan	264,770.00	CURRENT ASSETS, LOANS & ADVANCES Work in Progress	44,966,458.57
CURRENT LIABILITIES & PROVISIONS		Loans & Advances	12,345,290.00
Sundry Creditors	823,388.02	Cash at Banks	
Audit Fee Payable	28,750.00	Bank of Baroda(0073)	2,077,834.20
Duties & Taxes	795,357.00	Punjab National Bank(104669)	32,435.72
Salary Payable	100,099.00	State Bank of India(Harmu)	5,989,115.23
Booking Advance (Divya Enclave)	4,778,121.00	Bank of India (0038)	847.72
Booking Advance (Divya Nilay)	1,500,000.00		8,100,232.87
Booking Advance (Divya Residency)	59,378,231.00	Cash- in- hand	5,682,293.56
Booking Advance (Rajni Appt.)	5,850,001.00		
	73,253,947.02		
	71,862,864.70	Total	71,862,864.70

Notes on Account- Schedule-E

Signed in terms of our separate report of even date annexed.

For Divya Construction

Subendu Bihari

(Subendu Bihari)
Partner
Place: Ranchi
Date: 23.06.2017

For B. GUPTA & CO.
Chartered Accountants



(CA. Surendra Vishwakarma)
Partner

DIVYA CONSTRUCTION

Schedule A : Fixed Assets as on 31.03.2016

Sl. No.	Particulars	Rate	Opening Balance 01.04.2015	Addition during the Year		Transfer/sale of Asset	Total	Depreciation During the Year	Closing Balance 31.03.2016
				More than 6 months	Less than 6 months				
			₹	₹	₹	₹	₹	₹	₹
1	Bio Matricks Machine	15%	-	-	24,000.00	-	24,000.00	1,800.00	22,200.00
2	Furniture & Fixture	10%	182,869.00	-	-	-	182,869.00	18,286.90	164,582.10
4	Motor Bike	15%	65,386.00	66,000.00	-	-	131,386.00	19,707.90	111,678.10
5	Inverter & battery	15%	24,042.00	-	16,000.00	-	40,042.00	4,806.30	35,235.70
6	Electric Equipments	15%	52,975.05	-	-	-	52,975.05	7,946.26	45,028.79
7	Computer & Printer	60%	25,656.40	37,000.00	29,000.00	-	91,656.40	46,293.84	45,362.56
8	Mobile Set	15%	2,487.00	-	-	-	2,487.00	373.05	2,113.95
9	Water Filter	15%	1,070.00	-	-	-	1,070.00	160.50	909.50
10	Wagon R	15%	401,740.00	-	-	-	401,740.00	60,261.00	341,479.00
	Total		756,225.45	103,000.00	69,000.00		928,225.45	159,635.75	768,589.70

M/s DIVYA CONSTRUCTION

Subendu Bhattarai

Partner



DIVYA CONSTRUCTION

Schedule B : Partner's Capital Account

Sl. No.	Partner's Name	Amount in ₹						
		Opening Balance as on 01.04.2015	Addition	Remuneration	Interest on Capital	Share of Profit	Drawings	Closing Balance as on 31.03.2016
1	Anil Bihari	3,579,348.11	-	300,000.00	429,522.00	144,998.81	335,155.00	4,118,713.92
2	Kamla Devi	2,493,821.53	-	300,000.00	299,259.00	144,998.81	23,664.00	3,214,415.34
3	Subendu Bihari	1,556,119.98	-	600,000.00	186,734.00	434,996.42	11,766,831.97	(8,988,981.57)
		7,629,289.62	-	1,200,000.00	915,515.00	724,994.03	12,125,650.97	(1,655,852.32)

M/s DIVYA CONSTRUCTION

Subendu Bihari
Partner



DIVYA CONSTRUCTION

Schedule C : Work In Progress

Sl. No.		
1	Divya Nilay	164,008.00
2	WIP (Divya Enclave)	3,336,166.73
3	WIP Divya Nilay	2,802,129.00
4	WIP (Divya Residency)	34,017,941.84
5	WIP Overhead	866,511.00
6	WIP Rajni	3,242,769.00
7	WIP Tipudana	536,933.00
	Total	<u>44,966,458.57</u>

Schedule D : Loans & Advances (Assets)

Sl. No.		
1	Advance for Land	2,000,000.00
2	Danial Razerio Rajni Appt.	6,271,700.00
3	Income Tax Refundable A/c	1,590.00
4	Piyush Divya Nilay (Land Owner)	572,000.00
5	Project loan Divya Appt.	500,000.00
6	Purnendu Bihari	3,000,000.00
	Total	<u>12,345,290.00</u>

M/s DIVYA CONSTRUCTION

Suresh Bihari

Partner

