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DIVYA CONSTRUCTION

PAN : AAHFD2249R

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2016-2017
Assessment Year	:	2017-2018
Date of Audit Report	:	23/10/2017



B. GUPTA & CO.
SURENDRA VISHWAKARMA
 Chartered Accountants

Place: Patna
 Date: 23/10/2017

"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, 2017 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:

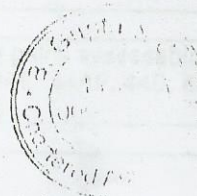
1. In the case of the Balance Sheet of the state of affairs of the Assessee as at 31.3.2017, and
2. In the case of the Profit & Loss Account of the Profit of the Assessee for the year ended on that date.

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.

For B. Gupta & Co.
Chartered Accountants

Place: Ranchi
Date : 23.10.2017



(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

PART-A

1	Name of the assessee		DIVYA CONSTRUCTION	
2	Address		0, ASHOK PRASTHA, DIBDIH, DORANDA, RANCHI-834002, JHARKHAND	
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	
	S.No.	Nature of Registration	State	Registration Number
	1	Service Tax		AAHFD2249RSD001
5	Status		Partnership Firm	
6	Previous year from		01 April 2016 to 31 March 2017	
7	Assessment Year		2017-2018	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		Clause 44AB(a)	

PART-B

9a	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?					
	S.No.	Name			Profit Sharing Ratio(%)	
	1	ANIL BIHARI			20	
	2	KAMLA DEVI			20	
	3	SUBENDU BIHARI			60	
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.					
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks
10a	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)					
	S.No.	Sector		Sub Sector		Code
	1	(4) Builders		Builder Others		404
10b	If there is any change in the nature of business or profession, the particulars of such change.					
	S.No	Business	Sector	Sub Sector		Code
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.					
	Books Prescribed					No
11b	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, Ledger, Sales Register, Journal, etc	ASHOK PRASTHA	DIBDIH	RANCHI	JHARKHAND	834002
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)					No
	S.No	Section				Amount

M/s DIVYA CONSTRUCTION

Subendu Bihari

Partner



Method of accounting employed in the previous year.								Mercantile system		
Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								No		
If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
S.No		Particulars				Increase in Profit(Rs.)		Decrease in Profit(Rs.)		
3d 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)										
13e If answer to (d) above is in the affirmative give details of such adjustments:										
S.No		Particulars				Increase in Profit(Rs.)		Decrease in Profit(Rs.)		Net Effect (Rs.)
13f Disclosure as per ICDS										
S.No		ICDS				Disclosure				
1		ICDS I - Accounting Policies				All expenses and income to the extent considered payable and receivable respectively are accounted for on mercantile basis. Items, which are not material, have been accounted for on cash.				
2		ICDS II - Valuation of Inventories				At cost or market price whichever is lower				
3		ICDS III - Construction Contracts				NA				
4		ICDS IV - Revenue Recognition				All income to the extent considered receivable are accounted for on mercantile basis.				
5		ICDS V - Tangible Fixed Assets				Fixes Assets are stated at written down value. Depreciation has been charged as per Written down Value method with rates as per Income Tax Act, 1961.				
6		ICDS VII - Government Grants				NA				
7		ICDS IX - Borrowing Costs				NA				
8		ICDS X - Provisions, Contingent Liabilities and Contingent Assets				NA				
14a Method of valuation of closing stock employed in the previous year.						AT COST OR MARKET PRICE WHICHEVER IS LOWER				
14b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:										
S.No		Particulars				Increase in Profit(Rs.)		Decrease in Profit(Rs.)		
15 Give the following particulars of the capital assets converted into stock in trade:-										
S.No		(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		
16 Amounts not credited to the profit and loss account, being:-										
16a The items falling within the scope section 28										
S.No		Description				Amount				
16b The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;										
S.No		Description				Amount				
16c Escalation claims accepted during the previous year										
S.No		Description				Amount				
16d Any other item of income										
S.No		Description				Amount				
16e Capital receipt, if any.										
S.No		Description				Amount				
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:										
S.No		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 following form :-										
Additions										

Subhash Bhatnagar

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Rate of Depreciation (in Percentage)	Opening WDV	Purchase Value	MOD_VAT	Change in Rate of Exchange	Subsidy/Grant	Total of Purchases	Deductions	Depreciation Allowable	Written Down Value at the end of the year
10	164582	72550	0	0	0	72550	0	22045.7	215086.30
15	558645	3515775	0	0	0	3515775	0	611163	3463257.00
60	45363	202959	0	0	0	202959	0	120655.5	127666.50

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:		Amount Debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines
	S.No	Section		

20a	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)]		Amount
	S.No	Description	

20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
	S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid / Actual Payment Date

21a 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.
S.No	Particulars	
Personal Expenditure		Amount in Rs.
S.No	Particulars	
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.
S.No	Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.
S.No	Particulars	
Expenditure incurred at clubs being cost for club services and facilities used		Amount in Rs.
S.No	Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being in force		Amount in Rs.
S.No	Particulars	
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
S.No	Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
S.No	Particulars	

21b	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											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode		
(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)											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode	Amount of tax Deducted	Amount of tax Deposited
(ii) As payment referred to in sub-clause(ia)											

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S. K. Bhatnagar
Partner

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Details of payment on which tax is not deducted											
Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode			
(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 (7) of section 139											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode	Amount of tax Deducted	Amount of tax Deposited
(i) Fringe benefit tax under sub-clause (ic)									0		
(ii) Wealth tax under sub-clause (iia)									0		
(iii) Royalty, license fee, service fee etc. under sub-clause (iib)									0		
(iv) Salary payable outside India/to a non resident without TDS etc. under sub clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode			
(vii) Payment to PF/Other fund etc. under sub-clause (iv)									0		
(viii) Tax paid by employer for perquisites under sub-clause (v)									0		
21c	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks					
1	Interest	40(b)/40(ba)	879975	879975	0	AT THE RATE 12%					
2	Remuneration	40(b)/40(ba)	2100000	2100000	0	NIL					
3	Commission	40(b)/40(ba)	0	0	0						
4	Salary	40(b)/40(ba)	0	0	0						
5	Bonus	40(b)/40(ba)	0	0	0						
21d	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		
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee						
(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		
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee						
21e	Provision for payment of gratuity not allowable under section 40A(7)										
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)										
21g	Particulars of any liability of a contingent nature										
S.No	Nature of Liability	Amount In Rs.									
21h	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.										
S.No	Nature of Liability	Amount In Rs.									
21i	Amounts inadmissible under the proviso to section 36(1)(iii).										
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006										
23	Particulars of payments made to persons specified under section 40A(2)(b)										
S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made						
1	ANIL BIHARI		PARTNER	REMUNERATION & INTEREST	1094245						
2	KAMLA BIHARI		PARTNER	REMUNERATION & INTEREST	985730						
3	SUBENDU BIHARI		PARTNER	REMUNERATION	900000						
24	Amounts deemed to be profits and gains under section 33AC or 33AB or 33ABA or 33AC.										
S.No	Section	Description	Amount								
25	Any amount of profit chargeable to tax under section 41 and computation thereof.										

M/s DIVYA CONSTRUCTION

Subendu Bihari

Partner

D

Name of Person	Amount of Income	Section	Description of Transaction	Computation if any			
In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-							
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							
S.No	Section	Nature of Liability		Amount			
26(i)(A)(b) No Paid during the previous year							
S.No	Section	Nature of Liability		Amount			
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)							
S.No	Section	Nature of Liability		Amount			
26(i)(B)(b) Not paid on or before the aforesaid date							
S.No	Section	Nature of Liability		Amount			
(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.)				No			
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts			No			
	CENVAT	Amount	Treatment in Profit and Loss/Accounts				
	Opening Balance						
	CENVAT Availed						
	CENVAT Utilized						
	Closing/Outstanding Balance						
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-						
S.No	Type	Particulars	Amount	Prior period to which it Relates			
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same				NA			
S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No of Shares	Amount of Consideration Paid	Fair Market Value of Shares
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), if yes, please furnish the details of the same.				NA			
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares		

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]												No
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including interest	Amount Repaid	Date of Repayment

31a 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	PAN of the Lender or Depositor	Amount of Loan or deposit taken or	Whether the loan or deposit was squared	Maximum amount outstanding in the account at	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account	

M/s DIVYA CONSTRUCTION

S. Krishna Bahari
Partner

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				accepted	up during the previous year	anytime during the previous year	Electronic Clearing System	Payee Cheque or Bank Draft
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 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 or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft		
*(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)								
31c 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	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	
31d 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								
S.No	Name of Lender or Depositor	Address of Lender or Depositor	PAN of Lender or Depositor	Amount Received otherwise than by Cheque /Draft /Electronic Clearing				
31e 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 Lender or Depositor	Address of Lender or Depositor	PAN of Lender or Depositor	Amount Received otherwise than by Cheque /Draft /Electronic Clearing				
Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)								
32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.								
S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks	
32b 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.								NA
32c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. If Yes, Please furnish the details of the same								No
32d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, If yes, please furnish details of the same If Yes, Please furnish the details of the same								No
32e 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. If Yes, Please furnish the details of speculation loss if any incurred during the previous year								NA
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)								No
S.No	Section						Amount	
34a 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:								Yes

M/s DIVYA CONSTRUCTION
S. Mohan Prasad

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	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	RCHD01457B	194C	Payments to contractor and sub-contractors	9731131	9731131	9731131	104275	0	0
2	RCHD01457B	194J	Fees for professional or technical services	529245	529245	529245	52925	0	0
3	RCHD01457B	194I	Rent	360000	360000	360000	36000	0	0

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

S.No	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
1	RCHD01457B	Form 26Q	31/05/2017	25/10/2017	Yes

34c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish Yes

S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of Payment
1	RCHD01457B	74	74	07/06/2016
2	RCHD01457B	90	90	07/06/2016
3	RCHD01457B	90	90	14/07/2016
4	RCHD01457B	97	97	14/07/2016
5	RCHD01457B	6351	6351	25/10/2017
6	RCHD01457B	3240	3240	25/10/2017
7	RCHD01457B	11310	11310	25/10/2017

35a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

35bA Raw Materials:

S.No	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 Goods	*Percentage of Yield	Shortage/excess, if any

35bB Finished Products:

S.No	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

35bC By Products:

S.No	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

M/s DIVYA CONSTRUCTION
Subendu Khan

Partner

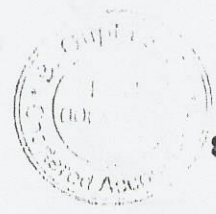
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... domestic company, details of tax on distributed profits under section 115-O in the following form:-

Total amount distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of Payment	
Whether any cost audit was carried out			No			
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						
Whether any audit was conducted under the Central Excise Act, 1944			No			
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.		No			
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:					
		Previous Year		Preceding Previous Year		
		43398569		21940888		
a	Total turnover of the assessee				22.71	
b	Gross Profit/Turnover	9107073	43398569	20.88	4982854	
c	Net Profit/Turnover	1401849	43398569	3.23	724994	
d	Stock In Trade/Turnover	0	43398569	0	0	
e	Material Consumed/Finished Goods Produced	0	0	0	0	
(The details required to be furnished for principal items of goods traded of 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 along with details of relevant proceedings					
S.No	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	Remark

Date : 23/10/2017
Place : RANCHI

M/s DIVYA CONSTRUCTION
Surendra Vishwakarma
Partner



For B. GUPTA & CO.
(Chartered Accountants)
Reg No. :000933C

Surendra Vishwakarma
SURENDRA VISHWAKARMA
(Partner)
Membership No : 409555
Firm PAN :AACFG2208A

Addition Details (From Point No. 18)

Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of			Total Amount
				MODVAT	Exchange Rate Change	Subsidy/Grant	
Furniture	23/01/2017	23/01/2017	1350	0	0	0	1350
Furniture	27/12/2016	27/12/2016	22800	0	0	0	22800
Furniture	06/08/2016	06/08/2016	39200	0	0	0	39200
Furniture	02/03/2017	02/03/2017	9200	0	0	0	9200
Total (Furniture and fittings 10%)			72550	0	0	0	72550
1 Plant & Machinery	01/04/2016	01/04/2016	3500000	0	0	0	3500000
2 Plant & Machinery	18/06/2016	18/06/2016	2500	0	0	0	2500
3 Plant & Machinery	02/05/2016	02/05/2016	13275	0	0	0	13275
Total (Machinery and plant 15%)			3515775	0	0	0	3515775
1 COMPUTERS	12/09/2016	12/09/2016	28000	0	0	0	28000
2 COMPUTERS	04/08/2016	04/08/2016	27800	0	0	0	27800
3 COMPUTERS	16/12/2016	16/12/2016	10950	0	0	0	10950
4 COMPUTERS	16/06/2016	16/06/2016	27000	0	0	0	27000
5 COMPUTERS	04/08/2016	04/08/2016	12850	0	0	0	12850
6 COMPUTERS	12/09/2016	12/09/2016	12850	0	0	0	12850
7 CCTV	07/03/2017	07/03/2017	83509	0	0	0	83509
Total (Machinery and plant 60%)			202959	0	0	0	202959
Total of Addition			3791284	0	0	0	3791284

Deduction Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Sale	Amount

M/s DIVYA CONSTRUCTION

Suhenshu Bihari

Partner



DIVYA CONSTRUCTION
(PAN: AAHFD2249R)

Balance Sheet as on 31st March 2017

	Amount	Assets	Amount
	₹		₹
Schedule B)	1,30,20,888.59	FIXED ASSETS (As per Schedule A)	38,06,00
SECURED LOANS Car Loan	13,67,937.00	CURRENT ASSETS, LOANS & ADVANCES	
CURRENT LIABILITIES & PROVISIONS		Work in Progress (Schedule-C)	3,86,57,049
Sundry Creditors (Schedule-E)	13,29,283.68	Loans & Advances (Schedule-D)	1,24,78,629
Electricity Charge Payable	5,500.00	Cash at Banks	
Duties & Taxes	24,55,526.00	Bank of Baroda(0073)	14,51,321.96
Salary Payable	2,54,744.00	Punjab National Bank(104669)	30,187.79
Booking Advance (Divya Enclave)	4,86,263.00	State Bank of India(Harmu)	10,95,788.97
Booking Advance (Divya Nilay)	15,00,000.00	Bank of India (0038)	11,28,372.72
Booking Advance (Divya Residency)	2,04,40,762.00		37,05,671
Booking Advance (Rajni Appt.)	1,77,11,175.00	Cash-in-hand	5,90,315
Audit Fee Payable	58,250.00		
Provision for Income Tax	4,33,172.00		
TDS Payable	1,74,174.00		
	4,48,48,849.68		
	5,92,37,675.27	Total	5,92,37,675.

Notes on Account- Schedule-E

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

For Divya Construction

M/s DIVYA CONSTRUCTION

(Subendu Bihari)
Partner

Subendu Bihari
Partner

Place: Ranchi
Date: 23.10.2017

For B. GUPTA & CO.
Chartered Accountants

B. Gupta

(CA. Surendra Vishwakarma)
Partner

DIVYA CONSTRUCTION
(PAN: AAHFD2249R)

Profit & Loss A/c For The Year Ended 31st March 2017

	Amount ₹	Particulars	Amount ₹
To Direct Expenses		By Sales	
Construction Cost- Divya Enclave	33,52,991.73	Flat Sale - Divya Enclave	41,71,054
Construction Cost- Divya Residency	3,09,38,504.20	Flat Sale - Divya Residency	3,92,27,515
To Gross Profit c/f	91,07,073.07		
	4,33,98,569.00		4,33,98,569.00
To Indirect Expenses		By Gross Profit b/f	91,07,073.07
Printing & Stationary	66,466.00	By Indirect Income	
Telephone & Mobile	25,547.00	Discount Received	38,385.00
Travelling Expenses	1,92,057.00	Interest Received	73,326.00
Advertisement	2,26,139.00		
Newspaper & Periodicals	3,729.00		
Repairs & Maintenance	2,78,664.00		
Donations & Charity	16,100.00		
Computer Maintenance Expenses	33,735.00		
Generator Maintenance	1,11,210.00		
Electricity Charges	83,993.00		
Car Insurance	82,936.00		
Interest on Loan	1,47,869.00		
Interest on Service Tax	8,237.00		
Interest on TDS	4,437.00		
Salary & Wages	20,19,165.00		
Office Expenses	94,724.00		
Postage & Stamps	2,510.00		
Security Services	1,33,357.00		
Placement Charges	26,736.00		
Software Purchased	13,000.00		
Sweeper Charges	78,000.00		
Loading & Unloading Charge	500.00		
Audit fee	29,500.00		
Bank Charges & Commission	14,085.86		
Depreciation	7,53,863.97		
Interest on Partner's Capital	8,79,975.00		
Partners' Remuneration	21,00,000.00		
Office Rent	3,60,000.00		
TDS Filing Charges	4,637.00		
Consultancy Fee	25,763.00		
Provision for Income Tax	4,33,172.00		
To Net Profit carried to Balance Sheet	9,68,676.90		
Total	92,18,784.73	Total	92,18,784.73

Notes on Account- Schedule-E

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

For Divya Construction

Subendu Bihari
Partner

(Subendu Bihari)
Partner
Place: Ranchi
Date: 23.10.2017

For B. GUPTA & CO.
Chartered Accountants

(Signature)

(CA. Surendra Vishwakarma)
Partner

DIVYA CONSTRUCTION

Module A : Fixed Assets as on 31.03.2017

Sl. No.	Particulars	Rate	Opening Balance 01.04.2016	Addition during the Year		Transfer/sale of Asset	Total	Depreciation During the Year	Closing Balance 31.03.2017
				More than 6 months	Less than 6 months				
1	Bio Matricks Machine	15%	22,200.00	-	-	-	22,200.00	3,330.00	18,870.00
2	Furniture & Fixture	10%	1,64,582.10	39,200.00	33,350.00	-	2,37,132.10	22,045.71	2,15,086.39
4	Motor Bike	15%	1,11,678.10	-	-	-	1,11,678.10	16,751.72	94,926.38
5	Inverter & battery	15%	35,235.70	-	-	-	35,235.70	5,285.36	29,950.34
6	Electric Equipments	15%	45,028.79	2,500.00	-	-	47,528.79	7,129.32	40,400.47
7	Computer & Printer	60%	45,362.56	1,08,500.00	10,950.00	-	1,64,812.56	95,602.54	69,210.02
8	Mobile Set	15%	2,113.95	-	-	-	2,113.95	317.09	1,796.86
9	Water Filter	15%	909.50	-	-	-	909.50	136.43	773.07
10	Wagon R	15%	3,41,479.00	-	-	-	3,41,479.00	51,221.85	2,90,257.15
11	Audi Q3	15%	-	35,00,000.00	-	-	35,00,000.00	5,25,000.00	29,75,000.00
12	CCTV Camera	60%	-	-	83,509.00	-	83,509.00	25,052.70	58,456.30
13	Refrigerator	15%	-	13,275.00	-	-	13,275.00	1,991.25	11,283.75
	Total		7,68,589.70	36,63,475.00	1,27,809.00	-	45,59,873.70	7,53,863.97	38,06,009.73

M/s DIVYA CONSTRUCTION

Suhendu Bishari
Partner



DIVYA CONSTRUCTION

Schedule B : Partner's Capital Account

Sl. No.	Partner's Name	Opening Balance as on 01.04.2016	Addition	Remuneration	Interest on Capital	Share of Profit	Drawings	Amount in ₹	
								Closing Balance as on 31.03.2017	
1	Anil Bihari	41,18,713.92	18,28,604.00	6,00,000.00	4,94,245.00	1,93,735.38	6,17,813.00	66,17,485.30	
2	Kamla Devi	32,14,415.34		6,00,000.00	3,85,730.00	1,93,735.38	5,10,000.00	38,83,880.72	
3	Subendu Bihari	(89,88,981.58)	1,08,46,639.50	9,00,000.00		5,81,206.14	8,19,341.49	25,19,522.57	
		(16,55,852.32)	1,26,75,243.50	21,00,000.00	8,79,975.00	9,68,676.90	19,47,154.49	1,30,20,888.59	



M/s DIVYA CONSTRUCTION

Subendu Bihari

M/S DIVYA CONSTRUCTION
DIBDIH, DORANDA, RANCHI- 834002

Schedule - E : Notes on Accounts

1. Accounts have been prepared on Accrual Basis.
2. Fixed Assets have been recorded at Cost less Depreciation.
3. Depreciation has been charged on Fixed Assets as per the rates prescribed in the Income Tax Act, 1962.
4. Cash in Hand has been taken as certified by the management.
5. Previous year figures have been regrouped/reclassified/rearranged wherever found necessary to make them comparable with that of current year.
6. Balances of Sundry Creditors, Work in Progress and Loans & Advances are subject to confirmation.

M/s DIVYA CONSTRUCTION

Anurag Bishari Partner

