



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

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

1. We have examined the balance sheet as at 31st March 2016 and the Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31 attached herewith, of SIDHI VINAYAK HOME MAKERS BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001 ABXFS134IQ. [mention name and address of the assessee with permanent account number]

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at BISTUPUR JAMSHEDPUR, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2016 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place JAMSHEDPUR  
Date 22/09/2016

Name PRATIK KUMAR BHADANI  
Membership Number 416010  
FRN (Firm Registration Number) 016805C  
Address BHADANI TRADE CENTRE, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001

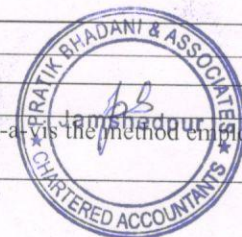


## FORM NO. 3CD

[See rule 6G(2)]

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

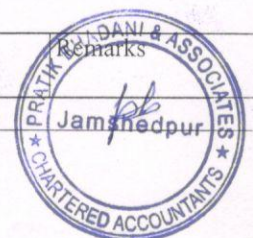
1	Name of the assessee	SIDHI VINAYAK HOME MAKERS			
2	Address	BISTUPUR, , JAMSHEDPUR, JHARKHAND, 831001			
3	Permanent Account Number (PAN)	ABXFS1341Q			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes			
	Sl No.	Type	Registration Number		
	1	Service Tax	ABXFS1341QSD001		
	2	Sales VAT/Tax JHARKHAND	20220907315		
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 (%)
	SURAJ BHADANI				50
	RAJNI BHADANI				50
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.			
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
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	
	Builders	Builders		0401	
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	No			
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
	CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM	BISTUPUR		JAMSHEDPUR	JHARKH AND 831001
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
	Books Examined	CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM			
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.			



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.		Increase in profit(Rs.)	Decrease in profit(Rs.)							
	Particulars										
13 d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.		No								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
14 a	Method of valuation of closing stock employed in the previous year.		WORK CERTIFIED								
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)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Plant & Machinery @ 15%	15%	2566083	1351520	0	0	0	1351520	0	583605	3333998
	Plant & Machinery @ 60%	60%	49278	136900	0	0	0	136900	0	86087	100091
	Furnitures & Fittings @ 10%	10%	609318	19170	0	0	0	19170	0	62849	565639
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :										
	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
	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)										



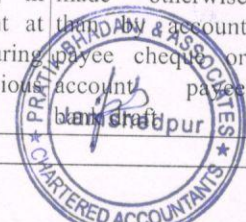
Nature of fund		Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
Nil											
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	Capital expenditure										
	Particulars	Amount in Rs.									
	Personal expenditure										
	Particulars	Amount in Rs.									
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars	Amount in Rs.									
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars	Amount in Rs.									
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars	Amount in Rs.									
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars	Amount in Rs.									
	Expenditure by way of any other penalty or fine not covered above										
	Particulars	Amount in Rs.									
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	Particulars	Amount in Rs.									
(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		
	(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	
	(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		
	(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
	(iii) fringe benefit tax under sub-clause (ic)										
	(iv) wealth tax under sub-clause (iia)										
	(v) royalty, license fee, service fee etc. under sub-clause (iib).										
	(vi) 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			
	(vii) payment to PF /other fund etc. under sub-clause (iv)										
	(viii) 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					
(d)	Disallowance/deemed income under section 40A(3):										



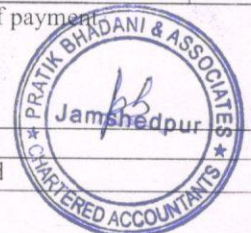
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)						Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account
(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.		
(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.		
(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).					
	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) or (f) 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 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 in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts					No
	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					



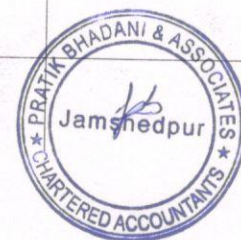
Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)									
Nil												
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)											
	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						
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)(viib). 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 consideration received	of Fair Market value of the shares							
Nil												
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)											
	Name of the person from whom amount borrowed or repaid on hundi	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
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 :-											
	Name of the lender or depositor	Address of the lender or depositor			Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	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 otherwise than by an account payee bank cheque or 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 repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-											
	Name of the payee	Address of the payee			Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by an account payee cheque or account payee bank draft				
Nil												



31 c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.										Not Applicable	
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 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 Date	U/S	and	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	
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)										Yes	
	Section	Amount										
	80G											6100
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										Yes	
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		
	RCHS04022E	194C	Payment to contractors	1051913	940412	940412	9501	0	9501	0		
	RCHS04022E	194J	Fees for professional or technical services	145668	124350	124350	12435	0	12435	0		
	RCHS04022E	194-I	Rent	290177	290177	290177	5696	0	5696	0		
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time										Yes	
	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							
	Nil											
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No	
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) 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(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid 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	85255279			22351000					
b	Gross profit / Turnover		%			%				
c	Net profit / Turnover	1523500	85255279	1.79%	1285818	22351000	5.75%			
d	Stock-in-Trade / Turnover		%			%				
e	Material consumed/ Finished		%			%				





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 **JAMSHEDPUR** Name **PRATIK KUMAR BHADANI**  
Date **22/09/2016** Membership Number **416010**  
FRN (Firm Registration Number) **016805C**  
Address **BHADANI TRADE CENTRE, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001,**

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	29/06/2015	29/06/2015	58000	0	0	0	58000
	2	18/10/2015	18/10/2015	53823	0	0	0	53823
	3	12/05/2015	12/05/2015	67719	0	0	0	67719
	4	21/08/2015	21/08/2015	1171978	0	0	0	1171978
Total of Plant & Machinery @ 15%								1351520
Plant & Machinery @ 60%	1	26/09/2015	26/09/2015	51500	0	0	0	51500
	2	01/10/2015	01/10/2015	12900	0	0	0	12900
	3	12/11/2015	12/11/2015	72500	0	0	0	72500
Total of Plant & Machinery @ 60%								136900
Furnitures & Fittings @ 10%	1	15/05/2015	15/05/2015	8370	0	0	0	8370
	2	02/07/2015	02/07/2015	10800	0	0	0	10800
Total of Furnitures & Fittings @ 10%								19170



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

**M/S. SIDHI VINAYAK HOME MAKERS**  
**BISTUPUR- JAMSHEDPUR**

**BALANCE SHEET AS AT 31ST MARCH, 2016**

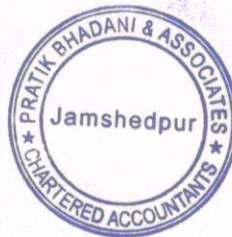
<b><u>LIABILITIES</u></b>	<b><u>AMOUNT</u></b> (Rs.)	<b><u>ASSETS</u></b>	<b><u>AMOUNT</u></b> (Rs.)
<b><u>Partners Capital A/c</u></b> (As per Schedule :1)	46,72,833.00	<b><u>Fixed Assets</u></b> (As per Schedule :2)	39,99,728.00
<b><u>Secured Loan</u></b>		<b><u>Current Assets, Loans &amp; Adv.</u></b>	
HDFC Pajero Loan	12,64,861.00	Land	37,08,477.00
HDFC S Cross Loan	8,45,314.00	Sundry Debtors	39,94,748.00
<b><u>Unsecured Loan</u></b>		Closing WIP(As Certified by Partners)	10,75,28,000.00
CSN Developers	40,00,000.00	Loan & Advances	1,31,57,447.00
		TDS	52,140.00
<b><u>Current Liabilities &amp; Provisions</u></b>		<b><u>Cash &amp; Bank Balances</u></b>	
Advance against Booking of Flats	12,10,07,343.00	Balance with IDBI Bank	53,255.00
TDS Payable	6,119.00	Balance with State Bank of India	84,77,940.00
Service Tax Payable	31,19,299.00	Balance with Kotak Bank	17,51,000.00
Sundry Creditors	1,14,23,045.00	Balance with HDFC Bank	38,75,881.00
VAT (Composition Tax) Payable	3,45,306.00	Cash in Hand	95,504.00
Audit Fees Payable	10,000.00		
	<b><u>14,66,94,120.00</u></b>		<b><u>14,66,94,120.00</u></b>

**In terms of Our Report of Even Date**

Place : Jamshedpur

Date : 22/09/2016

For Pratik Bhadani & Associates  
Chartered Accountants



CA Pratik Kumar Bhadani

Proprietor

Mem. No.: 416010

For SIDHI VINAYAK HOME MAKERS

*(Signature)*

Partner.

**M/S. SIDHI VINAYAK HOME MAKERS**  
**BISTUPUR- JAMSHEDPUR**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2016**

<u>PARTICULARS</u>	<u>AMOUNT</u> (Rs.)	<u>PARTICULARS</u>	<u>AMOUNT</u> (Rs.)
To Opening WIP	8,07,13,000.00	By Sales	8,45,30,600.00
To Purchase of Materials	7,51,45,189.00	By Extra Work	7,24,679.00
To Purchase of Flat	67,50,000.00	By Closing WIP	10,75,28,000.00
To Labour charges	1,89,35,370.00	(As Certified by Praters)	
To Machine Hire Charges	2,90,177.00		
To Electricity Connection Charges	11,28,425.00		
To Electricity Charges	6,68,484.00		
To Bank Charges	6,207.00		
To Audit Fees	10,000.00		
To Fees, Taxes & Legal Expenses	1,45,668.00		
To Advertisement Expenses	10,51,913.00		
To Interest	2,88,706.00		
To Travelling & Convayance	81,420.00		
To Insurance Charges	39,970.00		
To VAT (Composition Tax)	10,48,016.00		
To Donation	12,200.00		
To Salary	10,38,726.00		
To Printing & Stationery	1,12,480.00		
To Telephone Expenses	70,723.00		
To Misc. Expenses	2,77,027.00		
To Depreciation	7,32,541.00		
<b>To Balance c/d</b>	<b>42,37,037.00</b>		
	<b><u>19,27,83,279.00</u></b>		<b><u>19,27,83,279.00</u></b>
To Interest on Capital	2,03,537.00	By Balance b/d	42,37,037.00
To Partner Remuneration	25,10,000.00		
<b>To Balance Transferred to Partners Capital A/c</b>	<b>15,23,500.00</b>		
	<b><u>42,37,037.00</u></b>		<b><u>42,37,037.00</u></b>

**In terms of Our Report of Even Date**

Place : Jamshedpur

Date : 22/09/2016



For Pratik Bhadani & Associates  
Chartered Accountants

*P. Bhadani*  
CA Pratik Kumar Bhadani  
Propreitor  
Mem. No.: 416010

For SIDHI VINAYAK HOME MAKERS

*[Signature]*  
Partner.

M/S. SIDHI VINAYAK HOME MAKERS  
BISTUPUR- JAMSHEDPUR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH,2016


SCHEDULE :-1

PARTNER'S CAPITAL ACCOUNT

	<u>AMOUNT</u> (Rs.)	<u>AMOUNT</u> (Rs.)
<b>1. SURAJ KUMAR BHADANI</b>		
<b>Opening Balance</b>	15,90,119.00	
Add:Interest on Capital	1,08,146.00	
Add:Partners Remu.	12,55,000.00	
Share of Profit	7,61,750.00	<u>37,15,015.00</u>
		37,15,015.00
<b>Less: Drawings</b>		<u>13,77,207.00</u>
	<b>Total (A)</b>	<u><b>23,37,808.00</b></u>
<b>2. RAJNI BHADANI</b>		
<b>Opening Balance</b>	13,65,450.00	
Add:Interest on Capital	95,391.00	
Add:Partners Remu.	12,55,000.00	
Share of Profit	7,61,750.00	<u>34,77,591.00</u>
		34,77,591.00
<b>Less: Drawings</b>		<u>11,42,566.00</u>
	<b>Total (B)</b>	<u><b>23,35,025.00</b></u>
<b>Closing Capital As on 31.03.16</b>		<u><b>46,72,833.00</b></u>



For SIDHI VINAYAK HOME MAKERS

  
Partner.

M/S. SIDHI VINAYAK HOME MAKERS  
BISTUPUR- JAMSHEDPUR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2016

SCHEDULE : 2  
FIXED ASSETS

Sl. No	Particulars	Op. balance as on 01.04.2015	Addition		Total	Rate	Depreciation for the year	Cl. Balance as on 31.03.2016
			before 30.09.15	after 30.09.15				
1	Computer	49,278.00	51,500.00	85,400.00	1,86,178.00	60%	86,087.00	1,00,091.00
2	Air Conditioner	2,39,678.00	-	-	2,39,678.00	10%	23,968.00	2,15,710.00
3	Suzuki Scooter	37,461.00	-	-	37,461.00	15%	5,619.00	31,842.00
4	Hero Plesure	-	-	53,823.00	53,823.00	15%	4,037.00	49,786.00
5	Motor Cycle Shine	-	67,719.00	-	67,719.00	15%	10,158.00	57,561.00
6	Mobile	76,877.00	58,000.00	-	1,34,877.00	15%	20,232.00	1,14,645.00
7	Pajero Car	19,98,657.00	-	-	19,98,657.00	15%	2,99,799.00	16,98,858.00
8	S Cross Car	-	11,71,978.00	-	11,71,978.00	15%	1,75,797.00	9,96,181.00
9	Machinery	4,53,088.00	-	-	4,53,088.00	15%	67,963.00	3,85,125.00
10	Furniture & Fixtur	3,69,640.00	19,170.00	-	3,88,810.00	10%	38,881.00	3,49,929.00
		<b>32,24,679.00</b>	<b>13,68,367.00</b>	<b>1,39,223.00</b>	<b>47,32,269.00</b>		<b>7,32,541.00</b>	<b>39,99,728.00</b>



For SIDHI VINAYAK HOME MAKERS

Partner.

**M/S. SIDHI VINAYAK HOME MAKERS**  
**BISTUPUR- JAMSHEDPUR**

ASST. YEAR :- 2016-17

**ANNEXURE - 'I'**

**ANNEXURE FORMING A PART OF FORM 3CD**

Net Profit As per profit & Loss Account		42,37,037.00
Less: Allowable intt U/s 40(B) @ 12%		<u>2,03,537.00</u>
		40,33,500.00
Less: Allowable Remuneration		
90% of first	3,00,000.00	2,70,000.00
60% of Balance	37,33,500.00	22,40,100.00
	<u>40,33,500.00</u>	<u>25,10,100.00</u>

Salary allowable U/s 40B

Inadmissible U/s 40(ba)

25,10,000.00

Nil

For SIDHI VINAYAK HOME MAKERS



Partner.



**M/S SIDHI VINAYAK HOME MAKERS**  
Jamshedpur

Schedule annexed to and forming part of the Balance Sheet as at 31 March 2016 and Profit & Loss Account for the year ended on that date.

---

---

**NOTES ON ACCOUNT INCLUDING SIGNIFICANT ACCOUNTING POLICIES :**

---

---

1. SIGNIFICANT ACCOUNTING POLICIES :

.....

A. BASIS OF ACCOUNTING :

.....

- (a) The accounts have been maintained on the "Mercantile System of accounting wherein all income and expenditure items are recognized on accrual basis keeping in to consideration the prudence and materiality concepts and in conformity with accounting principles generally accepted in India.

B. FIXED ASSEST AND DEPRECIATION:

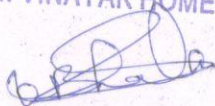
.....

- (a) All fixed assets are stared at cost of acquisition less accumulated depreciation.
- (b) Depreciation is charged on written down value of the fixed assets at the rates prescribed in Appendix 'I' to the Income tax Rules. 1962.

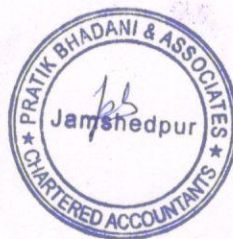
C. PURCHASES: Purchase are net of purchase return & discount received.

2. The revenue /claim in respect of which there is uncertainty of realization , the credit to the Profit & Loss A/c in made in the year of certainty of actual receipt / realization as per As - 9 issued by the Institute of Chartered Accountants of India

For SIDHI VINAYAK HOME MAKERS



Partner.



**CERTIFIED IN RESPECT OF ANY EXPENDITURE COVERED UNDER  
SECTION 40A(3) OF INCOME TAX ACT**

**(Clause 17<sup>th</sup> of Tax Audit Report)**

**M/s. Pratik Bhadani & Associates  
(Auditors)**

This is to certify that the payment in respect of expenditure covered under section 40A(3) of the Income tax Act during the F.Y 2015-16 in a sum exceeding Rs. 20,000/- have been made by A/c payee cheque or by A/c Payee Draft.

**For M/S. SIDHI VINAYAK HOME MAKERS**

**For SIDHI VINAYAK HOME MAKERS**



**Partner.**

**(SURAJ KUMAR BHADANI)  
PARTNER**



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2016-17**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	SIDHI VINAYAK HOME MAKERS			ABXFS1341Q		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5	
	GURUDWARA AREA					
	Road/Street/Post Office	Area/Locality		Status Firm		
		BISTUPUR				
	Town/City/District	State	Pin	Aadhaar Number		
	JAMSHEDPUR	JHARKHAND	831001			
	Designation of AO(Ward/Circle)			Original or Revised		
	R3-W1-JSR-W3(1)			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
506382901171016			17-10-2016			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1535701
	2	Deductions under Chapter-VI-A			2	6100
	3	Total Income			3	1529600
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	472646
	5	Interest payable			5	44992
	6	Total tax and interest payable			6	517638
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	52140
			c	TCS	7c	0
d			Self Assessment Tax	7d	465500	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	517640	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by SURAJ KUMAR BHADANI in the capacity of PARTNERhaving PAN AHXPB3269L from IP Address 47.29.92.243 on 17-10-2016 at JAMSHEDPURDsc SI No & issuer 1946840CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**