

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name SIDHI VINAYAK HOME MAKERS			PAN ABX1S1341Q			
	Flat/Door/Block No GURUDWARA AREA	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-5			
	Road/Street/Post Office	Area/Locality BISTUPUR					
	Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/ZipCode 831001	Status Firm Aadhaar Number/Enrollment ID			
	Designation of AO(Ward/Circle) CIRCLE 1			Original or Revised ORIGINAL			
	E-filing Acknowledgement Number 346716861261018		Date DD/MM/YYYY 26-10-2018				
	COMPLETION OF INCOME AND TAX THEREON	1	Gross total income			5	332087
		2	Deductions under Chapter-VI-A			2	7100
		3	Total Income			3	331377
		3a	Current Year loss, if any			3a	0
4		Net tax payable			4	10239.39	
5		Interest and Fee Payable			5	45114	
6		Total tax, interest and Fee payable			6	106905	
7		Taxes Paid	a	Advance Tax	7a	675000	
			b	TDS	7b	34504	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	359550		
	e		Total Taxes Paid (7a+7b+7c+7d)	7e	106905		
8	Tax Payable (6-7e)			8			
9	Refund (7e-6)			9			
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by SURAJ KUMAR BHADANI in the capacity of PARTNER

having PAN AHXPB3269L from IP Address 47.9.229.187 on 26-10-2018 at JAMSHEDPUR

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Pratik Bhadani & Associates CHARTERED ACCOUNTANTS

Office: Bhadani Trade Centre, R-Road, Bistupur, Jamshedpur - 831001

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 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of SIDDHVINAYAK HOME MAKERS BISTUPUR, JAMSHEDPUR, R. JHARKHAND, 831001, ABESELMHO.

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, 2018 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
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Place: JAMSHEDPUR
Date: 24/10/2018

Name: PRATIK KUMAR BHADANI
Membership Number: 416019
FRN (Firm Registration Number): 016805C
Address: BHADANI TRADE CENTRE, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001



FORM NO. JCD

[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	BISTU PUR, JAMSHIEDPUR, 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, goods and services tax, customs duty etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Sl No.	Type	Registration Number		
	1	Service Tax	ABXFS1341QSD001		
	2	Sales VAT/Tax JHARKHAND	20220907315		
	3	Goods and Services Tax JHARKHAND	20ABXFS1341Q1ZO		
5	Status	Firm			
6	Previous year from	01/04/2017 to 31/03/2018			
7	Assessment Year	2018-19			
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 of business exceeding specified limits			
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	
		REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.e	07005	
		REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003	
10	b	If there is any change in the nature of business or profession, the particulars of such change			
		Business	Sector	SubSector	Code
					No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			
		Books prescribed			
		CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM			
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
		CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM	BISTUPUR		JAMSHIEDPUR
					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)				
	No				
	Section	For SIDHI VINAYAK HOME MAKERS			Amount
	Nil				



For SIDHI VINAYAK HOME MAKERS
 [Signature]



Pratik Bhadani & Associates CHARTERED ACCOUNTANTS

Office: Bhadani Trade Centre, R-Road, Bistupur, Jamshedpur - 831001

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 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of SIDDHANTAYAK HOME MAKERS BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001 ABXES1310.

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, 2018 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
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Place: JAMSHEDPUR
Date: 24/10/2018

Name: PRATIK KUMAR BHADANI
Membership Number: 416010

PRS (Form Registration Number): 016805C

Address:-

BHADANI TRADE CENTRE, BISTUPUR,
JAMSHEDPUR, JHARKHAND, 831001



FORM NO. 3CD

[See rule 60(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, goods and services tax, customs duty etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes				
5	Sl No.	Type	Registration Number			
	1	Service Tax	ABXFS1341QSD001			
	2	Sales VAT/Tax JHARKHAND	20220907315			
3	Goods and Services Tax JHARKHAND	20ABXFS1341Q1ZO				
5	Status	Firm				
6	Previous year from	01/04/2017 to 31/03/2018				
7	Assessment Year	2018-19				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
8	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
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?					
9 a	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:				No	
9 b	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):					
10 a	Sector	Sub Sector	Code			
	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.e	07005			
	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003			
10 b	If there is any change in the nature of business or profession, the particulars of such change:				No	
10 b	Business	Sector	SubSector	Code		
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes	
11 a	Books prescribed					
	CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM					
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					
11 b	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	
	CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM	BISTUPUR		JAMSHEDPUR	JHARKH AND	
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
11 c	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)				No	
12	Section	Amount				
	Nil					



For SIDHI VINAYAK HOME MAKERS

(Signature)

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
	ICDS I - Accounting Policies	The accounts are prepared in Mercantile System of Accounting. Further, no change in any accounting policy has been made during the year under consideration.
	ICDS II - Valuation of Inventories	N.A.
	ICDS III - Construction Contracts	N.A.
	ICDS IV - Revenue Recognition	Total recognition during the year amounted to Rs. 14,97,08,337. There was no Amount as such which was not recognized as revenue during the year.
	ICDS V - Tangible Fixed Assets	Tangible Fixed Assets of the assessee have been taken into account and duly disclosed as per standards in Clause 18 of Form 3 CD
	ICDS VII - Governments Grants	The assessee did not receive any Government Grant during the year, hence this clause is not applicable.
	ICDS IX - Borrowing Costs	In the current year, no borrowing costs were capitalized.
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The assessee does not has any provisions or contingent liability or assets during the year or at year end.

14 a	Method of valuation of closing stock employed in the previous year	
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 43C A 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	Rate of depreciation (in %)	Opening WDV	MOD-VAT (2)	Additions: Change in Rate of Depreciation	Subsidy Grant	Total Value of Purchases	Deductions: Depreciation Allowable (D)	Written Down Value at the end of	



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Class of Assets	Percent-age)				change (3)		(B) (1+2+3+4)			the year (A+B+C+D)
Plant & Machinery @ 40%	40%	56276	0	0	0	0	0	0	22510	33766
Plant & Machinery @ 15%	15%	4756247	948807	0	0	0	948807	0	819605	4855449
Furnitures & Fittings @ 10%	10%	551825	18000	0	0	0	18000	0	56983	512842

* 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 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)]

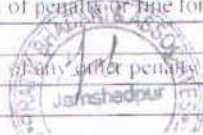
Description	Amount

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 employee-	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	4137	15/05/2017	4137	15/05/2017
Provident Fund	4327	15/06/2017	4327	15/06/2017
Provident Fund	4503	15/07/2017	4503	15/07/2017
Provident Fund	4244	15/08/2017	4244	18/08/2017
Provident Fund	4327	15/09/2017	4327	14/09/2017
Provident Fund	4059	15/10/2017	4059	15/10/2017
Provident Fund	4067	15/11/2017	4067	15/11/2017
Provident Fund	4137	15/12/2017	4137	16/12/2017
Provident Fund	3597	15/01/2018	3597	12/01/2018
Provident Fund	4172	15/02/2018	4172	15/02/2018
Provident Fund	4350	15/03/2018	4350	15/03/2018
Provident Fund	3712	15/04/2018	3712	18/04/2018
Any Fund set up under the provisions of ESI Act, 1948	603	15/05/2017	603	15/05/2017
Any Fund set up under the provisions of ESI Act, 1948	631	15/06/2017	631	15/06/2017
Any Fund set up under the provisions of ESI Act, 1948	657	15/07/2017	657	15/07/2017
Any Fund set up under the provisions of ESI Act, 1948	619	15/08/2017	619	18/08/2017
Any Fund set up under the provisions of ESI Act, 1948	631	15/09/2017	631	14/09/2017
Any Fund set up under the provisions of ESI Act, 1948	592	15/10/2017	592	15/10/2017
Any Fund set up under the provisions of ESI Act, 1948	593	15/11/2017	593	15/11/2017
Any Fund set up under the provisions of ESI Act, 1948	603	15/12/2017	603	16/12/2017
Any Fund set up under the provisions of ESI Act, 1948	525	15/01/2018	525	12/01/2018
Any Fund set up under the provisions of ESI Act, 1948	608	15/02/2018	608	15/02/2018
Any Fund set up under the provisions of ESI Act, 1948	634	15/03/2018	634	15/03/2018
Any Fund set up under the provisions of ESI Act, 1948	541	15/04/2018	541	18/04/2018

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	
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 penalty or fine not covered above	
Particulars	Amount in Rs.





SIGN VINAYAK HOME MAPERS

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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) 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	
(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
(iv) fringe benefit tax under sub-clause (ic)										
(v) wealth tax under sub-clause (ia)										
(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		
(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				
(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					
(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 profit/turnover of business or profession under section 40A(3A)										Yes



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	Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available
(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	Amount of Payment Made
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.				
	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),(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, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			No		
27 a	Amount of Central Value Added Tax Credits, Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits- Input Tax Credit(ITC) in accounts				No
	CENVAT/ITC	Amount	Treatment in Profit and Loss Account-		
	Opening Balance				
	Credit Availed				
	Credit 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, with or without consideration or for inadequate consideration as referred to in section 56(2)(viii)				
	Name of the person from whom	PAN available	Address of the company from which shares received	Number of shares received	Amount of Fair Market consideration value of the shares paid.
	 				

	which shares received	which shares received			
	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	Fair Market value of the shares
	Nil				
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: No				
	Sl No.	Nature of Income	Amount		
	Nil				
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details: No				
	Sl No.	Nature of Income	Amount		



Pratik Bhadani & Associates CHARTERED ACCOUNTANTS

Office: Bhadani Trade Centre, R-Road, Bistupur, Jamshedpur - 831001

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, 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of SIDHI VISAYAK HOME MAKERS BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001 ABNS13410.

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, 2018 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: 24/10/2018

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



FORM NO. 3C D

[See rule 64(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, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Sl No.	Type	Registration Number			
	1	Service Tax	ABXFS1341QSD001			
	2	Sales VAT/Tax - JHARKHAND	20220907315			
	3	Goods and Services Tax - JHARKHAND	20ABXFS1341Q1ZO			
5	Status	Firm				
6	Previous year from	01/04/2017 to 31/03/2018				
7	Assessment Year	2018-19				
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 of business exceeding specified limits				
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		
		REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005		
		REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003		
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector	Code	
					No	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Yes				
		Books prescribed				
		CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM				
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
		CASH BOOK BANK BOOK SALES, PURCHASE & JOURNAL REGISTER ALL IN COMPUTER SYSTEM	BISTUPUR		JAMSHEDPUR	JHARKH AND
						PinCode
						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)					
	No					
	Section	For SIDHI VINAYAK HOME MAKERS				Amount
	Nil					



Handwritten signature and date: 2/12/2018

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	Increase in profit(Rs.) Decrease in profit(Rs.)							
	Particulars								
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.	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)							
	ICDS								
	Total								
13 f	Disclosure as per ICDS.								
	ICDS	Disclosure							
	ICDS I - Accounting Policies	The accounts are prepared on Mercantile System of Accounting. Further, no change in any accounting policy has been made during the year under consideration.							
	ICDS II - Valuation of Inventories	N.A.							
	ICDS III - Construction Contracts	N.A.							
	ICDS IV - Revenue Recognition	Total recognition during the year amounted to Rs. 14,97,08,337. There was no amount as such which was not recognized as revenue during the year.							
	ICDS V - Tangible Fixed Assets	Tangible Fixed Assets of the assessee have been taken into account and duly disclosed as per standards in Clause 18 of Form 3 CD							
	ICDS VII - Governments Grants	The assessee did not receive any Government Grant during the year, hence this clause is not applicable							
	ICDS IX - Borrowing Costs	In the current year, no borrowing costs were capitalized.							
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The assessee does not has any provisions or contingent liability or assets during the year or at year end.							
14 a	Method of valuation of closing stock employed in the previous year	No							
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:	Increase in profit(Rs.) Decrease in profit(Rs.)							
	Particulars								
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 in 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			Amount					
	Description								
	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			Amount					
	Description								
16 c	Escalation claims accepted during the previous year			Amount					
	Description								
	Nil								
16 d	Any other item of income			Amount					
	Description								
	Nil								
16 e	Capital receipt, if any			Amount					
	Description								
	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	Rate of depreciation (In %)	Opening WDV	Additions	Change in Rate of Depreciation (2)	Subsidy Total Value of Purchases	Deductions	Depreciation Allowable (1)	Written Down Value at the end of



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Class of Assets	Percent-age				change (3)		(B) (1+2+3+4)			the year (A+B+C+D)
Plant & Machinery @ 40%	40%	56276	0	0	0	0	0	0	22510	33766
Plant & Machinery @ 15%	15%	4756247	948807	0	0	0	948807	0	849605	4855449
Furnitures & Fittings @ 10%	10%	551825	18000	0	0	0	18000	0	56983	512842

* 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 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 employee	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	4137	15/05/2017	4137	15/05/2017
Provident Fund	4327	15/06/2017	4327	15/06/2017
Provident Fund	4503	15/07/2017	4503	15/07/2017
Provident Fund	4244	15/08/2017	4244	18/08/2017
Provident Fund	4327	15/09/2017	4327	14/09/2017
Provident Fund	4059	15/10/2017	4059	15/10/2017
Provident Fund	4067	15/11/2017	4067	15/11/2017
Provident Fund	4137	15/12/2017	4137	16/12/2017
Provident Fund	3597	15/01/2018	3597	12/01/2018
Provident Fund	4172	15/02/2018	4172	15/02/2018
Provident Fund	4350	15/03/2018	4350	15/03/2018
Provident Fund	3712	15/04/2018	3712	18/04/2018
Any Fund set up under the provisions of ESI Act,1948	603	15/05/2017	603	15/05/2017
Any Fund set up under the provisions of ESI Act,1948	631	15/06/2017	631	15/06/2017
Any Fund set up under the provisions of ESI Act,1948	657	15/07/2017	657	15/07/2017
Any Fund set up under the provisions of ESI Act,1948	619	15/08/2017	619	18/08/2017
Any Fund set up under the provisions of ESI Act,1948	631	15/09/2017	631	14/09/2017
Any Fund set up under the provisions of ESI Act,1948	592	15/10/2017	592	15/10/2017
Any Fund set up under the provisions of ESI Act,1948	593	15/11/2017	593	18/11/2017
Any Fund set up under the provisions of ESI Act,1948	603	15/12/2017	603	16/12/2017
Any Fund set up under the provisions of ESI Act,1948	525	15/01/2018	525	12/01/2018
Any Fund set up under the provisions of ESI Act,1948	608	15/02/2018	608	15/02/2018
Any Fund set up under the provisions of ESI Act,1948	631	15/03/2018	631	15/03/2018
Any Fund set up under the provisions of ESI Act,1948	541	15/04/2018	541	18/04/2018

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, the time being for	Amount in Rs.
Particulars	
Expenditure by way of penalty or fine not covered above	Amount in Rs.
Particulars	



SHRI VINAYAK KUMAR JAIN'S

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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	Amount of tax deducted	
(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	Amount of tax deducted	
(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 of tax deposited, if any
(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	Amount of tax deducted	Amount of tax deposited, if any
(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 tax deducted	Amount of tax deposited, if any
(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			
(viii) payment to PF /other fund etc. under sub-clause (iv)										
(ix) tax paid by employer for perquisites under sub-clause (vi)										
(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 Account Number of the payee, if available						
(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 profit/turnover of business or profession under section 40A(3A):									Yes	



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	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
(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 Payment Made (Amount) transaction	
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
	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), (c), (d), (e), (f) or (g) of section 11B 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, goods & service 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 (Input Tax Credit(ITC)) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits (Input Tax Credit(ITC)) in accounts					
	CENVAT/ITC	Amount	Treatment in Profit and Loss Accounts		
	Opening Balance				
	Credit Availed				
	Credit 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)(v)(ia)					
	Name of the person from whom available	PAN of the person	Name of the company	No. of Shares Received	Amount of Fair Market value of the shares paid



	which shares received	Nil	which shares received	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 Fair Market value of the shares received								
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: No											
	Sl No.	Nature of Income	Amount									
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details: No											
	Sl No.	Nature of Income	Amount									
	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) No											
	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											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92C, has been made during the previous year. No											
	(b) If yes, please furnish the following details											
	Sl No.	Under which clause of sub-section (1) of section 92C primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92C	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. No											
	(b) If yes, please furnish the following details											
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)		
	Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019). No											
	(b) If yes, please furnish the following details											
	Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement									
	Nil											
D(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											



For SIOH VINAYAK HONE

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Partner

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 the depositor	Amount of loan or deposit taken	Whether the loan or deposit was squared 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								

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 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction receipt	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

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

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction Payment	Amount of Payment	Date Of Payment
Nil						

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-



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S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
Nil (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year						
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount Maximum of the amount repaid/standing 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 account payee cheque or an account payee bank draft.	
Nil							
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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							
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any 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						
S.No.	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.						No
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 74A in respect of any specified business, during the previous year.						No
If yes, please furnish details of the same							



FOR SUSHI VIJAYAK HOME IMPROVERS

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32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business. No 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
 S.No Section Amount 100
 I 80G

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

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	RCHS04022E	194C	Payments to contractors	4103943	3951689	3951689	40178	0	0	0
2	RCHS04022E	194J	Fees for professional or technical services	226500	226500	226500	22200	0	0	0
3	RCHS04022E	194-1	Rent	175000	175000	175000	3500	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
1	RCHS04022E	26Q	31/07/2017	08/08/2017	Yes	
2	RCHS04022E	26Q	31/10/2017	04/11/2017	Yes	
3	RCHS04022E	26Q	31/01/2018	31/01/2018	Yes	
4	RCHS04022E	26Q	31/05/2018	30/05/2018	Yes	

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

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(A) or 206C(7) is payable	Amount	Dates of payment
1	RCHS04022E	225	225	2017-08-08
2	RCHS04022E	827	827	2017-11-04
3	RCHS04022E	749	749	2018-01-31
4	RCHS04022E	790	790	2018-05-29

35 a 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
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 :-


 For SIDDH VINAYAK HOME MAKERS
 Pg 2/22

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 products	*Percent age of yield	Shortage excess, if any
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Nil

35 bB 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

Nil

35 bC 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

Nil

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(I)(A)	(c) Amount of reduction as referred to in section 115-O(I)(A)	(d) Total tax as paid thereon	(e) Total tax paid thereon	(f) Dates of payment
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Nil

(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details. -

Sl No.	Amount received (in Rs.)	Date of receipt
--------	--------------------------	-----------------

Nil

37 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

38 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 as may be reported/identified by the auditor 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

Sl. No.	Particulars	Previous Year	Preceding previous Year
a	Total turnover of the assessee	149708337	105985569
b	Gross profit / Turnover		%
c	Net profit / Turnover	5973007	149708337 3.99%
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 along with details of relevant proceedings

Financial year to which demand/ refund relates to	Number of cases	Type (Demand raised/ Refund received)	Date of demand raised/ refund received	Amount	Remarks
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M/S. SIDHI VINAYAK HOME MAKERS
BISTUPUR- JAMSHEDPUR

BALANCE SHEET AS AT 31ST MARCH, 2018

<u>LIABILITIES</u>	<u>AMOUNT</u> (Rs.)	<u>ASSETS</u>	<u>AMOUNT</u> (Rs.)
<u>Partners Capital A/c</u> (As per Schedule :1)	61,22,315.00	<u>Fixed Assets</u> (As per Schedule :2)	54,02,056.00
<u>Secured Loan</u>		<u>Current Assets, Loans & Adv.</u>	
HDFC Pajero Loan	5,59,318.00	Land	69,19,977.00
HDFC Innova Loan	9,82,333.00	HDFC Autosweep FD	72,25,895.00
UBI Baleno Loan	4,75,985.00	GST Credit	42,27,997.00
HDFC S Cross Loan	1,86,743.00	Sundry Debtors	1,27,15,250.00
		Closing WIP(As Certified by Partners)	3,18,97,000.00
<u>Unsecured Loan</u>		Loan & Advances	1,94,60,042.00
Unsecured Loan	40,00,000.00	TDS	35,995.00
		<u>Cash & Bank Balances</u>	
<u>Current Liabilities & Provisions</u>		Balance- with HDBI Bank	1,93,521.00
Advance against Booking of Flats	7,01,44,950.00	Balance- with State Bank of India	27,45,430.00
TDS Payable	17,560.00	Balance- with Kotak Bank	2,01,256.00
Sundry Creditors	1,03,56,521.00	Balance- with HDFC Bank	6,00,282.00
PF Payable	8,079.00	Balance- with United Bank of India	11,90,799.00
ESIC Payable	2,016.00	Cash in Hand	2,01,002.00
Salary Payable	1,41,682.00		
Audit Fees Payable	20,000.00		
	<u>9,30,17,502.00</u>		<u>9,30,17,502.00</u>

In terms of Our Report of Even Date

Place : Jamshedpur

Date : 23/10/2018



For Pratik Bhadani & Associates
Chartered Accountants

Pratik Bhadani
CA Pratik Kumar Bhadani
Proprietor
Mem. No.: 416010

M/S. SIDHI VINAYAK HOME MAKERS

Pratik Bhadani
Partner

M/S. SIDHI VINAYAK HOME MAKERS
BISTUPUR- JAMSHEDPUR

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2018

<u>PARTICULARS</u>	<u>AMOUNT</u> (Rs.)	<u>PARTICULARS</u>	<u>AMOUNT</u> (Rs.)
To Opening WIP	8,84,15,000.00	By Sales	14,93,48,383.00
To Purchase of Materials	5,25,19,126.00	By Interest Income	3,59,954.00
To Machine Hire Charges	1,75,000.00	By Closing WIP	3,18,97,000.00
To Labour charges	2,59,57,976.00	(As Certified by Pratiners)	
To Electricity Charges	8,79,085.00		
To Bank Charges	13,607.00		
To Audit Fees	20,000.00		
To Fees, Taxes & Legal Expenses	29,82,515.00		
To Advertisement Expenses	7,97,899.00		
To Interest	2,91,634.00		
To Travelling & Convayance	1,69,248.00		
To Insurance Charges	1,12,405.00		
To Security Charges	13,56,044.00		
To Donation	14,200.00		
To Salary	6,53,617.00		
To Employer Cont. to PF & Esic	77,617.00		
To Printing & Stationery	42,532.00		
To Telephone Expenses	54,826.00		
To Misc. Expenses	1,70,901.00		
To Depreciation	9,29,098.00		
To Balance c/d	59,73,007.00		
	<u>18,16,05,337.00</u>		<u>18,16,05,337.00</u>
To Interest on Capital	4,66,385.00	By Balance b/d	59,73,007.00
To Partner Remuneration	22,00,000.00		
To Balance Transferred to Partners Capital A/c	33,06,622.00		
	<u>59,73,007.00</u>		<u>59,73,007.00</u>

In terms of Our Report of Even Date

Place : Jamshedpur

Date : 23/10/2018



For Pratik Bhadani & Associates
Chartered Accountants

Pratik Bhadani
CA Pratik Kumar Bhadani
Proprietor
Mem. No.: 416010

M/S. SIDHI VINAYAK HOME MAKERS

Pratik Bhadani
Partner

M/S. SIDHI VINAYAK HOME MAKERS
BISTUPUR- JAMSHEDPUR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE :-1

PARTNER'S CAPITAL ACCOUNT

	<u>AMOUNT</u>	<u>AMOUNT</u>
	(Rs.)	(Rs.)
1. SURAJ KUMAR BHADANI		
Opening Balance	28,17,843.00	
Add: Interest on Capital	1,71,130.00	
Add: Partners Remu.	11,00,000.00	
Share of Profit	<u>16,53,311.00</u>	57,42,284.00
		57,42,284.00
Less: Drawings		<u>35,43,333.00</u>
Total (A)		<u>21,98,951.00</u>
2. RAJNI BHADANI		
Opening Balance	33,34,364.00	
Add: Interest on Capital	2,95,255.00	
Add: Partners Remu.	11,00,000.00	
Share of Profit	<u>16,53,311.00</u>	63,82,930.00
		63,82,930.00
Less: Drawings		<u>24,59,566.00</u>
Total (B)		<u>39,23,364.00</u>
Closing Capital As on 31.03.18		<u>61,22,315.00</u>



For SIDHI VINAYAK HOME MAKERS

(Handwritten Signature)

M/S. SIDHI VINAYAK HOME MAKERS
BISTUPUR- JAMSHEDPUR

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH,2018

SCHEDULE : 2
FIXED ASSETS

Sl. No	Particulars	Op. balance as on 01.04.2017	Addition		Total	Rate	Depreciation for the year	Cl. Balance as on 31.03.2018
			before 30.09.17-	after 30.09.17				
1	Computer	56,276.00			56,276.00	40%	22,510.00	33,766.00
2	Air Conditioner	1,94,139.00			1,94,139.00	10%	19,414.00	1,74,725.00
3	Suzuki Scooter	27,066.00			27,066.00	15%	4,060.00	23,006.00
4	Hero Plesure	42,318.00			42,318.00	15%	6,348.00	35,970.00
5	Motor Cycle Shine	48,927.00			48,927.00	15%	7,339.00	41,588.00
6	Mobile	1,41,563.00	60,389.00	82,053.57	2,84,005.57	15%	36,447.00	2,47,558.50
7	Pajero Car	14,44,029.00			14,44,029.00	15%	2,16,604.00	12,27,425.00
8	S Cross Car	8,46,754.00			8,46,754.00	15%	1,27,013.00	7,19,741.00
9	Innova Car	18,06,071.00			18,06,071.00	15%	2,70,911.00	15,35,160.00
10	Baleno Car		8,06,364.00		8,06,364.00	15%	1,20,955.00	6,85,409.00
11	Machinery	3,99,518.50			3,99,518.50	15%	59,928.00	3,39,590.50
12	Furniture & Fixtur	3,57,686.00	18,000.00		3,75,686.00	10%	37,569.00	3,38,117.00
		53,64,347.50	8,84,753.00	82,053.57	63,31,154.07		9,29,098.00	54,02,056.00



For SIDHI VINAYAK HOME MAKERS

[Signature]

Partner,

M/S. SIDHI VINAYAK HOME MAKERS
BISTUPUR- JAMSHEDPUR

ASST. YEAR :- 2018-19

ANNEXURE - 'I'

ANNEXURE FORMING A PART OF FORM 3CD

Net Profit As per profit & Loss Account		59,73,007.00
Less: Allowable intt U/s 40(B) @ 12%		<u>4,66,385.00</u>
		55,06,622.00
Less: Allowable Remuneration		
90% of first	3,00,000.00	2,70,000.00
60% of Balance	52,06,622.00	31,23,973.20
	<u>55,06,622.00</u>	<u>33,93,973.20</u>
Salary allowable U/s 40B		<u>22,00,000.00</u>
Inadmissible U/s 40(ba)		<u>Nil</u>

For SIDHI VINAYAK HOME MAKERS

