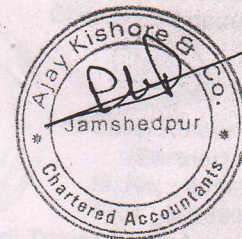




**Form No 3CB**  
**[See rule 6G(1)(b)]**

**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 on 31/03/2015, and the Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015, attached herewith of M/S A B CONSTRUCTION, ADHAR SHILA TOWER, ROAD NO-4, ADITYAPUR-2, JAMSHEDPUR-831013 PAN – AAVFA0500E.
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 ADHAR SHILA TOWER, ROAD NO-4,, ADITYAPUR-2, JAMSHEDPUR, JHARKHAND-831013 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:  
As per Annexure B  
(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 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, 2015 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 are true and correct subject to following observations/qualifications, if any





M/S A B CONSTRUCTION  
ADHAR SHILA TOWER, ROAD NO-4, ADITYAPUR-2, JAMSHEDPUR-831013

ANNEXURE-"A"

**M/S A B CONSTRUCTION**  
**ADHAR SHILA TOWER, ROAD NO-4,,ADITYAPUR-2, JAMSHEDPUR-831013**

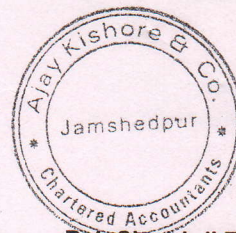
ANNEXURE-"B"

**OBSERVATION/ COMMENTS/DISCREPANCIES/INCONSISTENCY**  
**[ Annexed to and forming part of our Audit Report of even date]**

1. The balance confirmation from the banks were not available however closing balance has been verified by bank statement.
2. The closing balance of cash in hand could not be physically verified by us.
3. The statement of account and balance confirmation from sundry debtors, sundry creditors, advances, advances and deposits were not available to us
4. No log book of vehicles is being maintained. Thus it is not possible to verify the expenses incurred as personal expenses and business expenses regarding the expenses related to vehicles

Date : 23/09/2015  
Place : Jamshedpur

Date : 23 /09/2015  
Place : Jamshedpur



For Ajay Kishore And Company  
Chartered Accountants

  
**Pawan Kumar Jha**  
(Partner)  
M. No. : 401575  
FRN : 005899C

R-4, Shatabdi Tower, 1 Snp Area, Sakchi, Jamshedpu  
831001 Jharkhand



**M/S A B CONSTRUCTION**  
**ADHAR SHILA TOWER, ROAD NO-4,,ADITYAPUR-2, JAMSHEDPUR-831013**

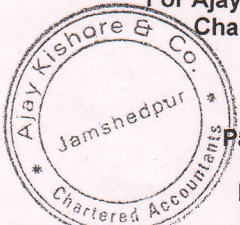
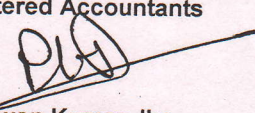
**ANNEXURE-"A"**

[Annexure of responsibility for the financial statement and scope of an audit forming part of our audit report of even date]

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

Date : 23/09/2015  
Place : Jamshedpur

For Ajay Kishore And Company  
Chartered Accountants



Pawan Kumar Jha  
(Partner)  
M. No. : 401575  
FRN : 005899C  
R-4, Shatabdi Tower, I Snp Area, Sakchi, Jamshedpur  
831001 Jharkhand

## SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

### SCHEDULE-"I" ANNEXED TO FORMING PART OF THE ACCOUNT AS AT 31<sup>ST</sup> MARCH,2015.

#### **I.SIGNIFICANT ACCOUNTING POLICIES:**

##### **1. Method of Accounting:**

i) The accounts are maintained on mercantile system of accounting keeping into consideration the prudence and materiality concept.

ii) provision for Income- Tax liability is made as per the possible liability towards income tax. The TDS amount is adjusted towards provision .

##### **2. Inventories:**

i) No closing stock is exist in accounts .

##### **3. Fixed assets:**

i) All fixed assets are stated at cost of acquisition less depreciation and less deduction of full sale consideration in view of the provisions of section 32 read with the section 43(6)(c) of the income Tax Acts, 1961.

##### **4. Depreciation on Fixed assets:**

i) Depreciation on fixed assets is charged on written down value at the rates prescribed in Appendix-I of I.T.Rule. 1962.

##### **5. Others:**

i) The financial statement have been prepared in conformity with the accounting principles generally accepted in India.

II) Work-In-Progress include Construction at Shyampuri, were no such sale has been booked at this financial Year.

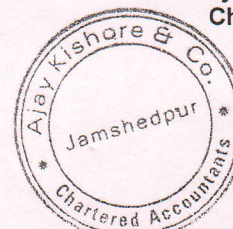
*A. B. CONSTRUCTION*

*[Signature]*

*Bimal Kr Das*  
Partner

Date : 23/09/2015  
Place : Jamshedpur

For Ajay Kishore And Company  
Chartered Accountants



*[Signature]*  
Pawan Kumar Jha  
(Partner)  
M. No. : 401575  
FRN : 005899C

R-4, Shatabdi Tower, I Snp Area, Sakchi, Jamshed  
831001 Jharkhand

**M/S A B CONSTRUCTION**  
**ADHAR SHILA TOWER, ROAD NO-4,,ADITYAPUR-2, JAMSHEDPUR-831013**

**BALANCE SHEET AS AT 31st MARCH, 2015**

SOURCES OF FUNDS	SCH.	31/03/2015 CURRENT YEAR	31/03/2014 PREVIOUS YEAR
<b><u>CAPITAL &amp; RESERVES</u></b>			
Capital Account	"1'	4,000,920.69	2,846,178.92
<b><u>LOAN FUNDS</u></b>			
Secured Loan	"2'	1,423,561.02	1,729,242.88
<b>TOTAL</b>		<b>5,424,481.71</b>	<b>4,575,421.80</b>
<b><u>APPLICATION OF FUNDS</u></b>			
Fixed Assets	"3'	2,382,683.00	2,785,270.00
Less : Depreciation		359,462.00	430,087.00
Net Fixed Assets		<b>2,023,221.00</b>	<b>2,355,183.00</b>
Capital Work - In - Progress			
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>			
CURRENT ASSETS	"4'	13,090,534.33	566,318.80
LOANS & ADVANCES	"5'	3,691,721.00	2,650,000.00
		<b>16,782,255.33</b>	<b>3,216,318.80</b>
<b><u>CURRENT LIABILITY &amp; PROVISIONS</u></b>			
Current Liability	"6'	13,380,994.62	958,200.00
Provision for Taxation	"7'		37,880.00
		<b>13,380,994.62</b>	<b>996,080.00</b>
NET CURRENT ASSETS		3,401,260.71	2,220,238.80
<b>TOTAL</b>		<b>5,424,481.71</b>	<b>4,575,421.80</b>
<b>NOTES ON ACCOUNTS</b>	"9'		
As per our annexed report of even date			

For Ajay Kishore & Co.

Chartered Accountants

FRN:-005899C

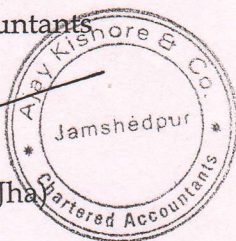
(Pawan Kumar Jha)

Partner

M.No.401575

Jamshedpur

Date :- 23/09/2015



For A B Construction

*(Signature)*

Bimal Kr Das

Partner

**PROFIT / LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015**  
**ADHAR SHILA TOWER, ROAD NO-4,,ADITYAPUR-2, JAMSHEDPUR-831013**

<u>INCOME</u>	<u>SCH.</u>	<u>31/03/2015</u>	<u>31/03/2014</u>
		<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
		Amount(Rs./P)	Amount(Rs./P)
Sales/Gross Receipt		26,345,632.00	24,180,244.00
		<hr/>	<hr/>
Total ( A )		<u>26,345,632.00</u>	<u>24,180,244.00</u>
 <b><u>EXPENDITURE</u></b>			
Purchase		17,547,389.50	12,686,108.00
Direct expenses	"8'	15,986,977.72	6,787,471.00
Administrative Expenses	"9'	2,765,843.14	2,888,881.88
Change in W.I.P		(12,059,410.12)	
		<hr/>	<hr/>
Total ( B )		<u>24,240,800.24</u>	<u>22,362,460.88</u>
Profit/(Loss) before Dep. (A-B)		2,104,831.76	1,817,783.12
Less: Depreciation		359,462.00	430,087.00
Book Profit		1,745,369.76	1,387,696.12
Less: Interest on Capital		341,541.47	208,190.00
Less: Salary to Partners		949,997.00	798,020.00
Profit Before Tax		453,831.29	381,486.12
Less: Provision for Taxation		140,079.00	117,880.00
<b>Profit After Tax transferred to capital account</b>		<u><u>313,752.29</u></u>	<u><u>263,606.12</u></u>

**NOTES ON ACCOUNTS**

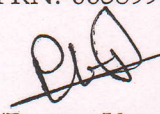
"10'

As per our annexed report of even date

For Ajay Kishore & Co.

Chartered Accountants

FRN:-005899C

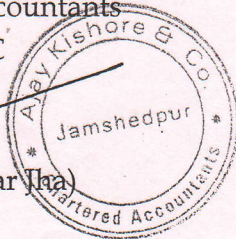
  
(Pawan Kumar Jha)

Partner

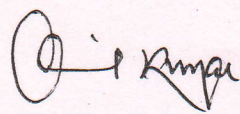
M.No.401575

Jamshedpur

Date :- 23/09/2015



For A B Construction



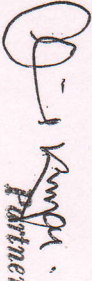
Bimal K. Das

Partner

**SCHEDULE '3'**

**SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH, 2015**

SCHEDULE '03'	Rate	GROSS BLOCK			DEPRECIATION		NET BLOCK		
		As at 01.04.14	Addition Before 30.09.14	Addition After 30.09.15	Sale During Yr.	Total 31.03.15		For the Year	Upto 31.03.15
<b>FIXED ASSETS</b>									
Furniture & Fixture	10%	239,410.00			-	239,410.00	23,941.00	23,941.00	215,469.00
computer	60%	24,788.00	5,000.00	7,500.00		37,288.00	20,123.00	20,123.00	17,165.00
CAR	15%	1,981,472.00		-		1,981,472.00	296,721.00	296,721.00	1,684,751.00
Motor Pump	15%	60,738.00			-	60,738.00	9,111.00	9,111.00	51,627.00
A/C	15%	48,775.00	15,000.00			63,775.00	9,566.00	9,566.00	54,209.00
		2,355,183.00	20,000.00	7,500.00	-	2,382,683.00	359,462.00	359,462.00	2,023,221.00

**A. B. CONSTRUCTION**  
  
 Partner



**A. B. CONSTRUCTION**  
 Primal Kr. Das  
 Partner

**M/S A B CONSTRUCTION**  
ADHAR SHILA TOWER, ROAD NO-4,,ADITYAPUR-2, JAMSHEDPUR-831013

**CAPITAL ACCOUNTS AS ON 31st MARCH, 2015**

**SCHEDULE '01'**

<b>Particulars</b>	<b><u>Anil kumar</u></b>	<b><u>Bimal kumar das</u></b>	<b><u>TOTAL</u></b>
Opening Balance	1,377,364.46	1,468,814.46	2,846,178.92
Interest on Capital	165,283.74 -	176,257.74	341,541.47
Remuneration	474,998.50	474,998.50	949,997.00
Profit	156,876.15	156,876.15	313,752.30
Total	2,174,522.85 -	2,276,946.85	4,451,469.69
Less :- Drawing	250,549.00	200,000.00	450,549.00
Closing Balance	1,923,973.85	2,076,946.85	4,000,920.69



A. B. CONSTRUCTION

*Anil Kumar* Partner

A. B. CONSTRUCTION

*Bimal Kr Das*  
Partner



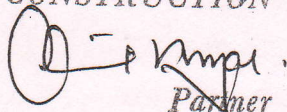
**M/S A B CONSTRUCTION**

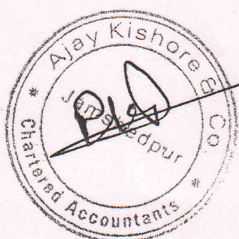
**ADHAR SHILA TOWER, ROAD NO-4,,ADITYAPUR-2, JAMSHEDPUR-831013**

**SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH, 2015**

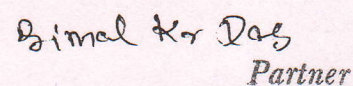
	<u>31/03/2015</u>	<u>31/03/2014</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<b>SCHEDULE '2'</b>		
<b>SECURED LOAN</b>		
Car loan	1,423,561.02	1,729,242.88
	<u>1,423,561.02</u>	<u>1,729,242.88</u>
<b>SCHEDULE '4'</b>		
<b>CURRENT ASSETS</b>		
Cash -in-hand	222,537.21	11,509.80
Cash -at-bank	557,560.30	551,807.00
Closing Stock	12,059,410.12	
Advance Tax		
Advance Payment To Creditor	248,024.70	
Tax Refundable	3,002.00	3,002.00
	<u>13,090,534.33</u>	<u>566,318.80</u>
<b>SCHEDULE '5'</b>		
<b>LOANS &amp; ADVANCES</b>		
Advance Tax	9,921.00	-
Loan & advances(other)	1,031,800.00	
partner	2,650,000.00	2,650,000.00
	<u>3,691,721.00</u>	<u>2,650,000.00</u>
<b>SCHEDULE '6'</b>		
<b>CURRENT LIABILITY &amp; PROVISIONS</b>		
Audit Fee Payable	15,000.00	11,500.00
Outstanding salary		899,700.00
Accounting Charges Payable		30,000.00
Trade Payable	349,744.62	
Advance received for Plot Booking	4,147,750.00	
Other Current Laibility	8,868,500.00	
Rent Payable		17,000.00
	<u>13,380,994.62</u>	<u>958,200.00</u>
<b>SCHEDULE '7'</b>		
<b>PROVISION</b>		
Provision for Taxation		37,880.00
	-	<u>37,880.00</u>

A. B. CONSTRUCTION

  
Partner



A. B. CONSTRUCTION

  
Partner

SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH, 2015

<u>SCHEDULE '8'</u>	<u>31/03/2015</u>	<u>31/03/2014</u>
<u>DIRECT EXPENSES</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
JCB Work	662,365.00	1,519,490.00
Sub contract	100,000.00	3,251,455.00
Wages		451,241.00
Electrician Expense	19,103.00	
Plot Commission	1,537,669.00	
Construction on Shyampari land	12,059,410.72	
Legal Exp	796,290.00	401,985.00
Poll Shifting Expenses	268,000.00	-
Registry Fee	530,800.00	883,072.00
Site Deploiment(Exp)	13,340.00	280,228.00
	<u>15,986,977.72</u>	<u>6,787,471.00</u>

SCHEDULE '9'  
ADMINISTRATIVE EXPENSES

Accounting Charges		45,000.00
Advertisement	442,498.00	48,573.00
Staff Salary	1,193,916.00	1,787,965.00
Office Expenses	46,064.00	323,114.00
Office Rent	54,380.00	132,000.00
Repair & maintenance	18,913.00	21,045.00
Tea & Refreshment	18,180.00	3,773.00
Oil & Fuel	84,269.00	88,484.00
Printing And Stationery	43,243.00	19,767.00
Bank Charges	3,789.00	5,204.00
Telephone Expenses	83,832.00	80,742.00
Travelling & Conveyancee Exp	48,449.00	111,578.00
Car Insurance	56,868.00	60,995.00
Consultancy Fee	17,800.00	5,000.00
Intrest on Car Loan	178,446.14	66,781.88
Disgining Fee	12,000.00	-
Donation	2,500.00	-
Generator Rent	65,000.00	-
Staff Well Fare Expenses	75,985.00	-
Intrest on Tax Payment	7,340.00	9,799.00
Misclinious Exp	55,549.00	19,270.00
Service Tax	1,422.00	1,441.00
Picnic Expenses		22,850.00
Security Agency	240,400.00	24,000.00
Audit Fees	15,000.00	11,500.00
	<u>2,765,843.14</u>	<u>2,888,881.88</u>

A. B. CONSTRUCTION

*(Signature)*  
Partner



A. B. CONSTRUCTION

*(Signature)*  
Partner

FORM NO. 3CD  
[See rule 6G(2)]

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

PART-A

- 1 Name of the assessee : A B CONSTRUCTION
- 2 Address : ADHAR SHILA TOWER, 2ND FLOOR, ROAD NO-4, ADITYAPUR-2, JAMSHEDPUR, JHARKHAND-831013
- 3 Permanent Account Number : AAVFA0500E
- 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

SN	Type	Registration Number
1	Service Tax	aavfa0500esd001

- 5 Status : Firm
- 6 Previous year from : 01/04/2014 to 31/03/2015
- 7 Assessment year : 2015-16
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios
- | Name            | Profit Sharing Ratio (%) |
|-----------------|--------------------------|
| ANIL KUMAR      | 50.00                    |
| BIMAL KUMAR DAS | 50.00                    |

- 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
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.
- | Sector   | Sub sector   | Code |
|----------|--------------|------|
| Builders | Others(0404) | 0404 |

- b If there is any change in the nature of business or profession, the particulars of such change. : No

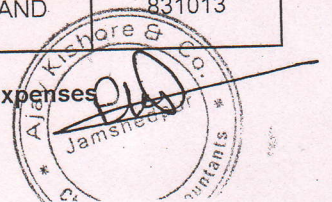
Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : No

- 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.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
sale, purchase, cash, bank	0, ROAD NO-19, ROAD NO-19, ADITYAPUR-2		JAMSHEDPUR	JHARKHAND	831013

- c List of books of account and nature of relevant documents examined. : sale, purchase, cash, bank, few expenses



- 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	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : Mercantile system

- b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No

- c If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. : NA

- 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. : NA

- 14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, whichever is lower

- 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	Decrease in profit
Nil	Nil	Nil

- 15 Give the following particulars of the capital asset converted into stock-in-trade: - : NA

- 16 Amounts not credited to the profit and loss account, being: -

- a The items falling within the scope of section 28. : NA

- b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. : NA

- c Escalation claims accepted during the previous year. : NA

- d Any other item of income. : NA

- e Capital receipt, if any. : NA

- 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: : NA

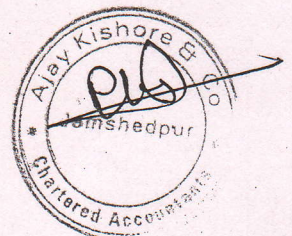
- 18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions			Deductions	Depreciation allowable	Written down value at the end of the year	
			Purchase value	Adjustment on account of					Total value of purchase
				CENVAT	Change				



					in rate of exchange	Grant				
(18e) Plant & Machine ry @ 60%- Sec 32(1)(ii)	60%	24788							14873	9915
(18a) Plant & Machine ry @ 15%- Sec 32(1)(ii)	15%	2090985							313648	1777337
(18r) Furniture & Fittings @ 10%- Sec 32(1)(ii)	10%	239410							23941	215469
<b>Total</b>		<b>2355183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>352462</b>	<b>2002721</b>

- 19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E : NA
- 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)] : NA
- b Details of contributions received from employees for various funds as referred to in section 36(1)(va): : NA
- 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 : NA
- Personal expenditure : NA
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : NA
- Expenditure incurred at clubs being entrance fees and subscriptions : NA
- Expenditure incurred at clubs being cost for club services and facilities used : NA
- Expenditure by way of penalty or fine for violation of any law for the time being force : NA
- Expenditure by way of any other penalty or fine not covered above : NA
- Expenditure incurred for any purpose which is an offence or which is prohibited by law : NA
- 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: : NA
- (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) : NA



ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted: : NA

(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 : NA

iii. Fringe benefit tax under sub-clause (ic) : 0

iv. Wealth tax under sub-clause (iia) : 0

v. Royalty, license fee, service fee etc. under sub-clause (iib) : 0

vi. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii) : NA

vii. Payment to PF/other fund etc. under sub-clause (iv) : 0

viii. Tax paid by employer for perquisites under sub-clause (v) : 0

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 : NA

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	Name of the payee	PAN of the payee
Nil	Nil	Nil Nil		Nil

(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	Name of the payee	PAN of the payee
Nil	Nil	Nil Nil		Nil

e provision for payment of gratuity not allowable under section 40A(7) : 0

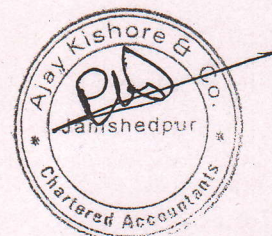
f any sum paid by the assessee as an employer not allowable under section 40A(9) : 0

g Particulars of any liability of a contingent nature : NA

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 : NA

i amount inadmissible under the proviso to section 36(1)(iii) : 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : 0





on hundi												
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 : NA
- b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year : NA
- 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 : No

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
NA						

- 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
- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : No
- 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. : NA
- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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	Nil

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)





1	2	3	4	5	6	7	8	9	10
RCHA0194 2D	194C	Payments to contractor s	2352600	2352600	2352600	23526	0	0	0

- b Whether the assessee has furnished the statement of : No  
tax deducted or tax collected within the prescribed  
time. 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
RCHA01942D	Form 26Q	15/05/2015		No

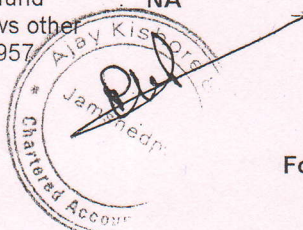
- c Whether the assessee is liable to pay interest under : No  
section 201(1A) or section 206C(7). If yes, please  
furnish:

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil		Nil	Nil

- 35 a In the case of a trading concern, give quantitative : NA  
details of principal items of goods traded
- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products  
any by-products
- (A) Raw materials : NA
- (B) Finished products : NA
- (B) By products : NA
- 36 In the case of Domestic Company, details of tax on : NA  
distributed profits under section 115-O in the following  
forms
- 37 Whether any cost audit was carried out. ?" : No
- 38 Whether any audit was conducted under the Central : NA  
Excise Act, 1944. ?
- 39 Whether any audit was conducted under section 72A of : NA  
the Finance Act, 1994 in relation to valuation of taxable  
services, finance act 1994 in relation to valuation of  
taxable service as may be reported/identified by the  
auditor. ?
- 40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

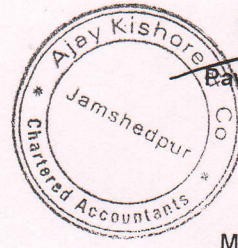
Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			26345632			24180244
Gross profit/turnover	4870675	26345632	18.49	4657665	24180244	19.26
Net profit/turnover	453831	26345632	1.72	381486	24180244	1.58
Stock-in-trade/turnover	12059410	26345632	45.77	0	0	0.00
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

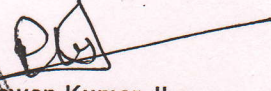
- 41 Please furnish the details of demand raised or refund : NA  
issued during the previous year under any tax laws other  
than Income tax Act, 1961 and Wealth tax Act, 1957  
alongwith details of relevant proceedings.



For Ajay Kishore And Company

Chartered Accountants



  
Bawan Kumar Jha

(Partner)

M. No. : 401575

FRN : 005899C

Date : 23/09/2015  
Place : Jamshedpur

R-4, Shatabdi Tower, 1 Snp Area, Sakchi,  
Jamshedpur-831001 Jharkhand

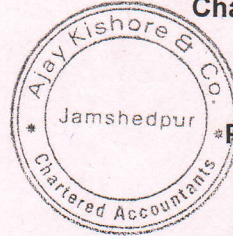
SCHEDULE TO THE BALANCE SHEET AS AT 31st MARCH, 2015

	<u>31/03/2015</u>	<u>31/03/2014</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<b>Schedule of Construcation on Shyampari land</b>		
Material Consumed	4,707,125.12	-
Advertisement Exp for the project	180,199.00	-
Consultancy Charges	30,000.00	-
Contractor Expenses	6,673,420.00	-
Electrical Work	29,910.00	-
Rent on Machinery	12,600.00	-
Pump Expenses	10,000.00	-
Salary & Wages for the project	168,426.00	-
Security Charges	110,700.00	-
Site Expenses	105,935.00	-
Miscelaneous Expenses	31,095.00	-
	<u>12,059,410.12</u>	<u>-</u>



SN	Qualification Type	Observations/Qualifications
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	As the necessary evidence not in position with the assessee, we are unable to determine the personal expense debited in profit and loss account but it has been stated by the assessee that no personal expenses has been debited to profit & loss account.
2	Records produced for verification of payments through account payee cheque were not sufficient	As the necessary evidence is not in the possession, we are not in position to verify whether the cheque/draft in amount exceeding Rs.20,000.00 where account payee or not. It is stated by the assessee all such cheque/draft were account
3	Others	cash balance are verified by the management only. Bank balance confirmation is not provided from bank. The bank balance appears in Balance sheet is as per bank statement made available to us. Sundry debtors and sundry creditors confirmation are not provided to us.

For Ajay Kishore And Company  
Chartered Accountants



*PJA*

Pawan Kumar Jha  
(Partner)

M. No. : 401575

FRN : 005899C

R-4, Shatabdi Tower, 1 Snp Area, Sakchi,  
Jamshedpur-831001 Jharkhand

Date : 23/09/2015  
Place : Jamshedpur