

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. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of DEEPSHILA NIWAS ADITYAPUR-2, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013 AAFFD7414E,

2. I 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 JAMSHEDPUR, and 0 branches.

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

(b) Subject to above,-

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

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

(C) In My opinion and to the best of My information and according to the explanations given to Me 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, 2019 ;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 My opinion and to the best of My information and according to explanations given to Me 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	Name
Date	30/10/2019	Membership Number
		FRN (Firm Registration Number)
		Address
		ABHISHEK AGARWAL
		423491
		020364C
		7/2147, NEW BARADWARI DEONAGAR
		, SHIV MANDIR LINE, SAKCHI, JAMS
		HEDPUR, JHARKHAND, 831001

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		DEEPSHILA NIWAS			
2	Address		ADITYAPUR-2, ADITYAPUR, JAMSHEDPUR, JHARKHAN D, 831013			
3	Permanent Account Number (PAN)		AAFFD7414E			
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	Goods and Services Tax JHARKHAND	20AAFFD7414E1Z2			
5	Status		Firm			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
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 (%)
		VIKASH KUMAR				25
		RITESH KUMAR SHUKLA				25
		DINESH KUMAR				25
		VIJAY LAXMI JHA				25
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
		CONSTRUCTION	Building of complete constructions or parts- civil contractors			06002
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		No				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State
		CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALE REGISTER, PURCHASE REGISTER	ADITYAPUR-2	ADITYAPUR	JAMSHEDPUR	JHARKH AND
						PinCode
						831013
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALE REGISTER, PURCHASE REGISTER				
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				
		Nil				
		Amount				
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							
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).		Increase in profit(Rs.)	Decrease in profit(Rs.)				
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.							
	ICDS							
	Total	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)				
13 f	Disclosure as per ICDS.							
	ICDS							
	ICDS I - Accounting Policies	Disclosure The Financial Statements have been prepared under mercantile method of accounting. Expenses and income are accounted for on accrual basis. There is no change in the accounting policies adopted during the year with those used in previous years						
	ICDS II - Valuation of Inventories	Inventories are valued at Cost or NRV, whichever is lower. The total carrying amount of inventories is disclosed in the financial statement.						
	ICDS III - Construction Contracts	Total amount recognised as contract revenue in the current financial year is Rs 1.81 crore.						
	ICDS IV - Revenue Recognition	As the assessee is engaged in execution of construction activity, revenue is recognised in accordance with ICDS III.						
	ICDS V - Tangible Fixed Assets	As per Clause 18 to this form 3CD.						
	ICDS VII - Governments Grants	The assessee has not received any government grant during the previous year, thus there is no disclosure required under ICDS - VII.						
	ICDS IX - Borrowing Costs	Borrowing Costs have been recognised in accordance with ICDS IX						
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No contingent liability / Asset has been provided / recognized in the Accounts.						
14 a	Method of valuation of closing stock employed in the previous year.			AT COST OR NRV WHICH EVER IS LOWER				
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:							
	Particulars							
15	Give the following particulars of the capital asset converted into stock-in-trade		Increase in profit(Rs.)	Decrease in profit(Rs.)				
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade				
	Nil							
16	Amounts not credited to the profit and loss account, being:-							
16 a	The items falling within the scope of section 28							
	Description			Amount				
	Nil							
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned							
	Description			Amount				
16 c	Escalation claims accepted during the previous year							
	Description			Amount				
	Nil							
16 d	Any other item of income							
	Description			Amount				
	Nil							
16 e	Capital receipt, if any							
	Description			Amount				
	Nil							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-							
		Opening WDV (A)	Additions			Deductions (C)		

Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Furnitures & Fittings @ 10%	10%	34560	0	0	0	0	3456	31104
Plant & Machinery @ 15%	15%	167323	0	0	0	0	25098	142225

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

19		Amounts admissible under sections :	
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions 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)]

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

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

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

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)								
(A) Details of payment on which tax is not deducted:								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 (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 (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 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 profits and gains of business or profession under section 40A(3A)										Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee			Permanent 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	Payment Made(Amount)				
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/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)(viiia)												No
	Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of consideration paid		Fair Market value of the shares
	Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same												
	Name of the person from whom consideration received for issue of shares			PAN of the person, if available			No. of Shares		Amount of consideration received		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				
	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	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	

(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	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	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

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 of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an 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	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee) of the lender, or depositor or person	Amount of repayment of loan or deposit or any specified advance

		from whom specified advance is received	whom specified advance is received	from whom specified advance is received	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 73A in respect of any specified business during the previous year						No				
		If yes, please furnish details of the same										
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)						No					
		S.No	Section	Amount								
		Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish						No				
		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)
		Nil										
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										No

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.				
Nil										
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					Not Applicable			
S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded								
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 :										
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	*Percentage of yield	Shortage/excess, if any
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 as referred to in section 115-O(1A)	(c) Amount of reduction as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon		Dates of payment			
Nil										
A(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									
										Not Applicable
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944									
										Not Applicable

		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor					Not Applicable	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	18091625			21482875		
b	Gross profit / Turnover			%		%	
c	Net profit / Turnover	375499	18091625	2.08%	433859	21482875 2.02%	
d	Stock-in-Trade / Turnover	3525620	18091625	19.49%	15969852	21482875 74.34%	
e	Material consumed/ Finished goods produced			%		%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						No
	Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
	A(c)	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
	Nil						

Place
Date

JAMSHEDPUR
30/10/2019

Name
Membership Number

ABHISHEK AGARWAL
423491

FRN (Firm Registration Number) **020364C**

Address

**7/2147, NEW BARADWARI DEONAGAR
, SHIV MANDIR LINE, SAKCHI, JAMS
HEDPUR, JHARKHAND, 831001,**

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name DEEP SHILANIWAS			PAN AAFFD7414E			
	Flat/Door/Block No ROAD NO. 19	Name Of Premises/Building/Village			Form Number. ITR-5		
	Road/Street/Post Office ADITYAPUR-2	Area/Locality ADITYAPUR					
	Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/ZipCode 831013	Status Firm Filed u/s 139(1)-On or before due date			
	Assessing Officer Details (Ward/Circle) ITO WARD 1(2), JAMSHEDPUR						
	e-filing Acknowledgement Number 239869601311019						
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	375499
		2	Total Deductions under Chapter-VI-A			2	0
		3	Total Income			3	375500
		3a	Deemed Total Income under AMT/MAT			3a	375500
3b		Current Year loss, if any			3b	0	
4		Net tax payable			4	117156	
5		Interest and Fee Payable			5	15279	
6		Total tax, interest and Fee payable			6	132435	
7		Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
	c		TCS	7c	0		
	d		Self Assessment Tax	7d	132440		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	132440		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	10		
10	Exempt Income	Agriculture		10			
		Others					

Income Tax Return submitted electronically on 31-10-2019 14:03:46 from IP address 47.29.54.10 and verified byRITESH KUMAR SHUKLA having PAN ANYPS5842B on 31-10-2019 14:03:46 from IP address47.29.54.10 using Digital Signature Certificate (DSC)DSC details: 15805539CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

DEEPSHILA NIWAS

ROAD NO. 19, ADITYAPUR-2, PO ADITYAPUR
JAMSHEDPUR, JHARKHAND - 831013

D.O.I : 07.06.2006
Pan No : AAFFD7414E
Status : Individual

F/Y : 2018-2019
A/Y : 2019-2020

COMPUTATION OF INCOME FOR THE A/Y 2019-20

INCOME FROM BUSINESS

Profit as per Profit & Loss A/c		375,499
Add : Depreciation Diasallowed	28554	
Add : Partners Remuneration Disallowed	788244	
Add : Partners Interest Disallowed	317156	
	<u>1133954</u>	<u>1,133,954</u>
		1,509,453
Less : Allowed Depreciation		28,554
Less : Allowed Remuneration U/s 40b		788,244
Less : Allowed Interest		317,156

Gross Total Income 375,499

Tax on Above 112650

Add: ED & SHE cess 4506

Total Tax 117156

Less : Advance Tax 0

Net Tax Payable 117156

Add: Int u/s 234A 1171

Add: Int u/s 234B 8197

Add: Interest U/s 234C 5911 15279

HDFC Bank A/c No: 50200002694455
(IFSC : HDFC0002484)

OBC Bank A/c No: 06701131003321
(IFSC : ORBC0100670)

Tax 132435

Rounded off 132440

M/S DEEPSHILA NIWAS


ADITYAPUR, JAMSHEDPUR

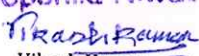
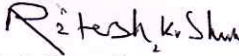
BALANCE SHEET AS AT 31ST MARCH 2019

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Partners Capital A/c		Fixed Assets	
As per Annexure Attached	3,718,230.74	(As Per Annexure Attached)	173,329.00
Unsecured Loan		Current Assets	
Anil Kumar Jha	247,284.00	Closing Stock	3,525,620.00
Narayani Const & Developers	193,295.00		
	440,579.00	Loan & Advances	12,560,790.00
Current Liabilities		(As per Annexure Attached)	
Sundry Creditors & Provisions	1573693.84	Cash & Bank	
(As per Annexure Attached)		HDFC Bank CA A/c No. 50200002694455	2,300,120.68
Advances against Flat	12,891,559.38	(IFSC : HDFC0002484)	
(As per Annexure Attached)		Oriental Bank A/c No. 06701131003321	360.00
		(IFSC : ORBC0100670)	
		Cash In Hand	63,843.28
		(As certified by the Partners)	
	18,624,062.96		
			18,624,062.96

As per our report of even date
For Agarwal Abhishek & Associates
Chartered Accountants

Place : Jamshedpur
Dated: 30th Day of October, 2019


(Abhishek Agarwal)
Proprietor

For Deepshila Niwas
M/s Deepshila Niwas

Vikash Kumar
Partner

Ritesh Kumar Shukla

M/S DEEPSHILA NIWAS

ADITYAPUR, JAMSHEDPUR

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	AMOUNT(Rs)	PARTICULARS	AMOUNT(Rs)
To Opening Stock	15,969,852.00	By Sales	18,091,625.00
To Purchases	1,324,960.07	By Extra Work	93,202.86
To Labour Payment	1,877,126.00	By Closing WIP	3,525,620.00
To Accounting Charges	10000.00	By Discount Received	29,445.99
To Advertisement Exp.	3750.00	By Round Off	1.85
To Audit Fees	21000.00		
To Bank Charges	318.60		
To Electricity Charges	9,844.00		
To Depreciation	28,554.00		
To Bonus	37,400.00		
To K K Cess	17,901.50		
To Consultancy Charges	50,000.00		
To Income Tax Paid	151,560.00		
To Miscellaneous exp	1,540.00		
To Office Expenses	42,100.00		
To Printing & Stationery	6,803.00		
To Repair & Maintenance	5,850.00		
To Salary	622,600.00		
To Security Exp	60,800.00		
To Telephone Expenses	920.00		
To Travelling & Conveyance Exp	16,118.00		
To Net Profit C/d	1,480,898.53		
	21,739,895.70		21,739,895.70
To Interest on Capital	317,156.00	By Net Profit B/d	1,480,898.53
To Remuneration to Partners	788,244.00		
To Net Profit Tfr to capital A/c	375,498.53		
	1,480,898.53		1,480,898.53

As per our report of even date
For Agarwal Abhishek & Associates
Chartered Accountants

Abhishek

(Abhishek Agarwal)
Proprietor

Place : Jamshedpur
Dated: 30th Day of October, 2019

M/s Deepshila Niwas
For Deepshila Niwas
Ritesh Kr. Shukla
Ritesh Kumar Shukla
(Partner)

Vikash Kumar
Vikash Kumar
(Partner)

DEEPSHILA NIWAS

ANNEXURES FORMING PART OF BALANCE SHEET AS ON 31.13.2019

<u>Annexure</u>	<u>Amount</u> <u>(In Rs.)</u>	<u>Amount</u> <u>(In Rs.)</u>
<u>Partners Capital Account</u>		
<u>Dinesh Kumar</u>		
Opening balance	689682.28	
Add : Interest on Capital	86210.00	
Add : Remuneration to Partners	197061.00	
Add : Profit during the year	93874.63	
	<u>1066827.91</u>	
Less : Drawings	<u>243065.00</u>	823762.91
<u>Ritesh Kumar Shukla</u>		
Opening balance	393361.79	
Add : Interest on Capital	47203.00	
Add : Remuneration to Partners	197061.00	
Add : Profit during the year	93874.64	
	<u>731500.43</u>	
Less : Drawings	<u>133832.00</u>	597668.43
<u>Vijay Laxmi Jha</u>		
Opening balance	552080.28	
Add : Interest on Capital	66250.00	
Add : Remuneration to Partners	197061.00	
Add : Profit during the year	93874.63	
	<u>909265.91</u>	
Less : Drawings	<u>0.00</u>	909265.91
<u>Vikash Kumar</u>		
Opening balance	979104.86	
Add: Capital Introduced	0.00	
Add : Interest on Capital	117493.00	
Add : Remuneration to Partners	197061.00	
Add : Profit during the year	93874.63	
	<u>1387533.49</u>	
Less : Drawings	<u>0.00</u>	1387533.49
		<u><u>3718230.74</u></u>



M/s Deepshila Niwas
Vikash Kumar
Partner

M/s Deepshila Niwas
Ritesh Kr. Shukla
Partner

DEEPSHILA NIWAS

ANNEXURES FORMING PART OF BALANCE SHEET AS ON 31.13.2019

<u>Annexure</u>	<u>Amount</u> <u>(In Rs.)</u>
<u>Sundry Creditors & Provisions</u>	
<u>Sundry Creditors</u>	
Rajshree Septic Tank	20800.00
Ravi Interiors	50920.00
<u>Provisions</u>	
Salary Payable	48600.00
Audit Fees Payable	42000.00
O/S Labour Payment	215260.00
GST Payable	1196113.84
	<u>1573693.84</u>
 <u>Advances Against Flat</u>	
Anita Choudhary	1113495.00
Bijendra Kumar Thakur	1114465.00
Rajeshwar Prasad Burman	1308285.00
Lalita Shivrajan	2851115.94
Pankaj Kumar	2708571.44
Ranjan Kumar	2187500.00
Uttam Kumar Lal	169167.00
P. K. Agarwal	1438960.00
	<u>12891559.38</u>



M/s Deepshila Niwas
Ravi Kumar
Partner

M/s Deepshila Niwas
Ritesh K. Shukla
Partner

DEEPSHILA NIWAS

ANNEXURES FORMING PART OF BALANCE SHEET AS ON 31.13.2019

<u>Annexure</u>	<u>Amount</u> <u>(In Rs.)</u>
<u>Loan & Advances</u>	
Arc Infratech	2082000.00
Arti Udyog	500000.00
Dinesh Kumar	1000000.00
Pinki Engineering	150000.00
Ritesh Kumar Shukla	2458790.00
Shekhar Kumar Bose	220000.00
Vijay Laxmi Jha	3300000.00
Vikash Kumar	2850000.00
	<u>12560790.00</u>



M/s Deepshila Niwas
Ritesh Kumar
Partner

M/s Deepshila Niwas
Ritesh Kumar Shukla
Partner

M/S DEEPSHILA NIWAS

ANNEXURE OF FIXED ASSETS AS AT 31ST MARCH 2019

ASSETS	OPENING BALANCE	ADDITION BEFORE 30.09	AFTER 30.09	SALES	TOTAL	LESS DEPRECIATION	W.D.V.AS ON ON 31.03.19
Furniture & Fittings	34560.00	0.00	0.00	0.00	34560.00	3456.00	31104.00
Plant & Machinery	167323.00	0.00	0.00	0.00	167323.00	25098.00	142225.00
	201883.00	0.00	0.00	0.00	201883.00	28554.00	173329.00

Rishabh Verma, S. N. N. S.

Rishabh Verma

M/S DEEPSHILA NIWAS
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ADITYAPUR, JAMSHEDPUR

**SIGNIFICANT ACCOUNTING POLICIES**

**1 Basis of Preparation**

The Financial statements of the firm have been prepared in accordance with generally accepted accounting principles in India. The financial statements have been prepared using historical cost convention and on the basis of going concern using accrual method of accounting.

**2 Fixed Assets**

Fixed Assets are shown at W.D.V

**3 Depreciation**

Depreciation has been provided on W.D.V basis by adopting the rates as prescribed in Income Tax Rules.

**4 Contingent Liabilities**

No Provisions are made for liabilities which are contingent in nature.

**5 Inventories**

It is valued at Cost or NRV, whichever is lower.

6 Balance of Sundry Creditors & Debtors are subject to confirmation and reconciliation. However, their balances are in agreement with the books of accounts.

*For, Agarwal Abhishek & Associates,*  
*Chartered Accountants*  
**Firm Regn. No. : 020364C**



**(Abhishek Agarwal)**  
*Proprietor*  
**M. No. : 423491**

Place: Jamshedpur

Dated: 30th Day of October, 2019