



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

Audit Report Under Section 44AB of the Income – tax Act 1961 in the case of person referred to in clause (b) of Sub – rule (1) of rule 6G

1. We have examined the balance Sheet as on 31st March 2018 and the Profit & Loss Account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of M/s. DEEPSHILA NIWAS, ADITYAPUR-2, ADITYAPUR, JAMSHEDPUR, JHARKHAND – 831013.
(PAN No.)AAFFD7414E.
2. We Certify that Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at Jamshedpur.
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 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 explanation 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 & 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.



Place: Jamshedpur
Date : 30th Day of Oct, 2018

Subject to our report of even date
For, Agarwal Abhishek & Associates,
Chartered Accountants
F.R.N: 020364C

Abhishek Agarwal
(Proprietor)
Membership No: 423491

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		M/S 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		01/04/2017 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 (%)
		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
		28/07/2017	VIKASH KUMAR	ADD	0	25
		28/07/2017	RITESH KUMAR SHUKLA	CHANGE	33.33	25
		28/07/2017	DINESH KUMAR	CHANGE	33.33	25
		28/07/2018	VIJAY LAXMI JHA	CHANGE	33.33	25
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		No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				No
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
		CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALE REGISTER, PURCHASE REGISTER	ADITYAPUR-2	ADITYAPUR	JAMSHEDPUR	JHARKHAND 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			

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			
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.)
Total			Net effect(Rs.)
13 f	Disclosure as per ICDS.		
ICDS		Disclosure	
ICDS I - Accounting Policies		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 2.15 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.	COST OR NRV WHICHEVER 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:	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
Nil			(d) Amount at which the asset is converted into stock-in trade
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			

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

Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	38400	0	0	0	0	0	3840	34560	
Plant & Machinery @ 15%	15%	196850	0	0	0	0	0	29527	167323	

* 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)]

Description	Amount
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20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

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

Capital expenditure

Particulars	Amount in Rs.
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Personal expenditure

Particulars	Amount in Rs.
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Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount in Rs.
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Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.
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Expenditure incurred at clubs being cost for club services and facilities used.

Particulars	Amount in Rs.
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Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount in Rs.
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Expenditure by way of any other penalty or fine not covered above

Particulars	Amount in Rs.
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Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount in Rs.
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(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
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(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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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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						
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)						
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)(viiib). 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:						
SI 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						

SI 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 92CE, has been made during the previous year.											No
(b) If yes, please furnish the following details												
	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income 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												
	SI 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.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	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 kept in abeyance till 31st March, 2020).											No
(b) If yes, please furnish the following details												
	SI 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												
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 :-											
	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 or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted 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	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	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.

clearing system through a bank account.

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. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **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 **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified	Total amount on which tax was required to be deducted	Total amount on which tax was deducted or collected	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited

				in column (3)	or collected out of (4)	at specified rate out of (5)		at less than specified rate out of (7)		to the credit of the Central Government out of (6) and (8)
I	RCHD01614E	194C	Payments to contractors	175008	175008	175008	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.
I	RCHD01614E	26Q	31/05/2018		Yes	

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

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

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

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

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(1A)	(c) Amount of reduction as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon	
					Amount	Dates of payment
		(i)	(ii)			

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	21482875		0	
b	Gross profit / Turnover		%		%
c	Net profit / Turnover	433859	21482875 2.02%		%
d	Stock-in-Trade / Turnover	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	Expenditure in respect of entities registered under GST	Expenditure relating to entities

incurred during the year	Relating to goods or services exempt from GST	Relating to goods or services falling under composition scheme	Relating to other registered entities	Total payment to registered entities	not registered under GST
Nil					

Place
Date

JAMSHEDPUR
30/10/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

ABHISHEK AGARWAL
423491
020364C
7/2147 NEW BARADWARI DEONAGAR
, SAKCHI, JAMSHEDPUR, JHARKHAN
D, 831001,

Form Filing Details

Revision/Original	Revised
Reason I	Others
Description	CLERICAL ERROR

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

Assessment Year
2018-19

[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]

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name DEEP SHILANIWAS			PAN AAFFD7414E	
Flat/Door/Block No BAJRANG TOWER	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-5	Status Firm
Road/Street/Post Office ADITYAPUR 2	Area/Locality ADITYAPUR			
Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/ZipCode 831013	Aadhaar Number/Enrollment ID	
Designation of AO(Ward/Circle) WARD 3(2)			Original or Revised ORIGINAL	
E-filing Acknowledgement Number 364478131311018		Date(DD/MM/YYYY) 31-10-2018		

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	433859
2	Deductions under Chapter-VI-A	2	0
3	Total Income	3	433860
3a	Current Year loss, if any	3a	0
4	Net tax payable	4	134063
5	Interest and Fee Payable	5	17487
6	Total tax, interest and Fee payable	6	151550
7	Taxes Paid	a Advance Tax	7a 0
		b TDS	7b 0
		c TCS	7c 0
		d Self Assessment Tax	7d 151560
		e Total Taxes Paid (7a+7b+7c +7d)	7e 151560
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	10
10	Exempt Income	Agriculture	10
		Others	

This return has been digitally signed by RITESH KUMAR SHUKLA in the capacity of PARTNER
 having PAN ANYPS5842B from IP Address 47.29.75.15 on 31-10-2018 14: at JAMSHEDPUR
 Dsc SI No & issuer 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 : 2017-2018

A/Y : 2018-2019

COMPUTATION OF INCOME FOR THE A/Y 2018 - 2019

INCOME FROM BUSINESS

Profit as per Profit & Loss A/c		4,33,859
Add : Depreciation Diasallowed	33367	
Add : Partners Remuneration Disallowed	240000	
Add : Partners Interest Disallowed	217627	
	<u>490994</u>	<u>4,90,994</u>
Less : Allowed Depreciation		9,24,853
Less : Allowed Remuneration U/s 40b		33,367
Less : Allowed Interest		2,40,000
		<u>2,17,627</u>

Gross Total Income 4,33,859

Tax on Above 130158

Add: ED & SHE cess 3905

Total Tax 134063

Less : Advance Tax 0

Net Tax Payable 134063

Add: Int u/s 234A 1341

Add: Int u/s 234B 9384

Add: Interest U/s 234C 6767 17492

Tax 151555

Rounded off 151560

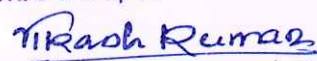
HDFC Bank A/c No: 50200002694455
(IFSC : HDFC0002484)

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

M/s Deepshila Niwas

M/s Deepshila Niwas

 Ritesh Kr. Shukla
Partner

 Nisha Kumar
Partner

M/S DEEPSHILA NIWAS

ADITYAPUR, JAMSHEDPUR

BALANCE SHEET AS AT 31ST MARCH 2018

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Partners Capital A/c		Fixed Assets	
As per Annexure Attached	26,14,229.21	(As Per Annexure Attached)	2,01,883.00
Unsecured Loan		Current Assets	
Anil Kumar Jha	2,47,284.00	Closing Stock	1,59,69,852.00
Narayani Const & Developers	5,51,635.00	Sundry Debtors	6,89,881.28
		(As per Annexure Attached)	
Current Liabilities		Loan & Advances	82,17,804.00
Sundry Creditors & Provisions		(As per Annexure Attached)	
(As per Annexure Attached)	2185969.75	Cash & Bank	
Advances against Flat		HDFC Bank CA A/c No. 50200002694455	50,802.28
(As per Annexure Attached)	1,96,22,209.86	(IFSC : HDFC0002484)	
		Oriental Bank A/c No. 06701131003321	360.00
		(IFSC : ORBC0100670)	
		Cash In Hand	90,745.26
		(As certified by the Partners)	
	2,52,21,327.82		2,52,21,327.82

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

(Abhishek Agarwal)
Proprietor S/D

For Deepshila Niwas

Vikash Kumar
(S/D)

Ritesh Kumar Shukla
(S/D)

Place : Jamshedpur
Dated: 26th Day of October, 2018

M/s Deepshila Niwas

Partner

M/s Deepshila Niwas

Partner

M/S DEEPSHILA NIWAS

ADITYAPUR, JAMSHEDPUR

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2018

PARTICULARS	AMOUNT(Rs)	PARTICULARS	AMOUNT(Rs)
To Opening Stock	2,70,77,863.00	By Sales	2,14,82,875.00
To Purchases	58,95,143.99	By Extra Work	91,839.75
To Freight Charges	14,424.57	By Closing WIP	1,59,69,852.00
To Direct Expenses	9,60,200.00	By Discount Received	84,464.11
To Labour Payment	16,11,140.50	By Round Off	8.14
To Accounting Charges	10000.00		
To Advertisement Exp.	2999.00		
To Audit Fees	21000.00		
To Bank Charges	5,109.65		
To Commission	20,000.00		
To Depreciation	33,367.00		
To Donation & charity	16,650.00		
To Drawing & design	43,247.95		
To Gifts	3,060.00		
To Interest on Service Tax	3,51,317.00		
To Interest on TDS	856.00		
To Legal Exp.	1,450.00		
To Miscellaneous exp	5,697.67		
To Office Expenses	46,373.70		
To Printing & Stationery	8,560.53		
To Repair & Maintenance	1,210.00		
To Salary	4,31,192.00		
To Security Exp	1,54,325.00		
To Telephone Expenses	5,145.00		
To Travelling & Conveyance Exp	17,220.00		
To Net Profit C/d	8,91,486.44		
	3,76,29,039.00		3,76,29,039.00
To Interest on Capital	2,17,627.00	By Net Profit B/d	8,91,486.44
To Remuneration to Partners	2,40,000.00		
To Net Profit Tfr to capital A/c	4,33,859.44		
	8,91,486.44		8,91,486.44

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



(Abhishek Agarwal)
Proprietor
(S/D)

For Deepshila Niwas

Ritesh Kumar Shukla
(S/D)

Vikash Kumar
(S/D)

M/s Deepshila Niwas

Partner

Place : Jamshedpur
Dated: 30th Day of October, 2018

DEEPSHILA NIWAS

ANNEXURES FORMING PART OF BALANCE SHEET AS ON 31.13.2018

<u>Annexure</u>	<u>Amount (In Rs.)</u>	<u>Amount (In Rs.)</u>
<u>Partners Capital Account</u>		
<u>Dinesh Kumar</u>		
Opening balance	510015.42	
Add : Interest on Capital	61202.00	
Add : Remuneration to Partners	60000.00	
Add : Profit during the year	108464.9	
	<u>739682.28</u>	
Less : Drawings	<u>50000.00</u>	689682.28
<u>Ritesh Kumar Shukla</u>		
Opening balance	281880.93	
Add : Interest on Capital	33826.00	
Add : Remuneration to Partners	60000.00	
Add : Profit during the year	108464.9	
	<u>484171.79</u>	
Less : Drawings	<u>90810.00</u>	393361.79
<u>Vijay Laxmi Jha</u>		
Opening balance	699656.42	
Add : Interest on Capital	83959.00	
Add : Remuneration to Partners	60000.00	
Add : Profit during the year	108464.9	
	<u>952080.28</u>	
Less : Drawings	<u>400000.00</u>	552080.28
<u>Vikash Kumar</u>		
Opening balance	0.00	
Add: Capital Introduced	772000.00	
Add : Interest on Capital	38640.00	
Add : Remuneration to Partners	60000.00	
Add : Profit during the year	108464.9	
	<u>979104.86</u>	
Less : Drawings	<u>0.00</u>	979104.86
		<u><u>2614229.21</u></u>



M/s Deepshila Niwas
Ritesh K. Shukla, Partner
M/s Deepshila Niwas
Vikash Kumar, Partner

DEEPSHILA NIWAS

ANNEXURES FORMING PART OF BALANCE SHEET AS ON 31.13.2018

<u>Annexure</u>	<u>Amount</u> <u>(In Rs.)</u>
<u>Sundry Creditors & Provisions</u>	
Classic Electriclas	27399.62
Gseven Industrial Security Agency Pvt. Ltd.	28648 ✓
Jamshedpur Building Solutions	356200
J.K.White Cement Works	-300
M S Enginners	7260
Prabhu Enterprises	67605
Prej Hardware	98726
Satish Trading corporation	42892.46
S B Construction	209195
Shyam Sunder Ramesh Kumar	19104.52
Steelon	15535
Vishal Singh	44000
Elcon Elevators Pvt. Ltd.	142000
<u>Provisions</u>	
Salary Payable	18100
Audit Fees Payable	21000
-Krishi Kalyan Cess Payable	7162.5
-Service Tax Payable	287503
-Swachh Bharat Cess Payable	72402.5
TDS Payable	3500
GST Payable	718036.2
	<u>2185970</u>
<u>Advances Against Flat</u>	
Anita Choudhary	1113495
Bijendra Kumar Thakur	1114465
Rajeshwar Prasad Burman	1308285
Geeta Devi	2256625
Jayanti Devi/Pravin Kumar Thakur	1818853
Lakhimani Devi/Bijay Kumar Mahato	2581671
P. K. Agarwal	48960
Rakesh Kumar	2021925
Shekhar Ready	2618514
Uma Kumari Sunder Lal	2390125
Uttam Kumar Lal	2349292
	<u>19622210</u>



M/s Deepshila Niwas M/s Deepshila Niwas

Ritesh Kr. Shukla *Ritesh Kumar*

Partner Partner

M/S DEEPSHILA NIWAS

ANNEXURE OF FIXED ASSETS AS AT 31ST MARCH 2018

ASSETS	OPENING BALANCE	ADDITION BEFORE 30.09	AFTER 30.09	SALES	TOTAL	LESS DEPRECIATION	W.D.V AS ON ON 31.03.18
Furniture & Fittings	38400.00	0.00	0.00	0.00	38400.00	3840.00	34560.00
Plant & Machinery	196850.00	0.00	0.00	0.00	196850.00	29527.00	167323.00
	235250.00	0.00	0.00	0.00	235250.00	33367.00	201883.00



M/s Deshpande Niwas

Ritesh kr. Shukla.
Partner

M/s Deshpande Niwas

Rishabh Kumar
Partner

DEEPSHILA NIWAS

ANNEXURES FORMING PART OF BALANCE SHEET AS ON 31.13.2018

<u>Annexure</u>	<u>Amount</u> <u>(In Rs.)</u>
<u>Sundry Debtors</u>	
Amitesh Kumar Issar	29533.58
Brajesh Kumar	192659
Chandra Mohan	49809.56
Dilip Kumar Das	84395
Shivendra prasad Rashmi Kumari	112195.1
Shyam Nandan Shukla Sarika Shukla	221289
	<u>689861.3</u>
<u>Loan & Advances</u>	
A & A Associates	115000
Arc Infratech	1335000
Babujee Enterprises	100000
Dalmia Cement East Ltd.	67804
Dinesh Kumar	500000
Pinki Engineering	150000
Ritesh Kumar Shukla	1450000
Shekhar Kumar Bose	700000
Shree Housing Developers Pvt. Ltd	2000000
Vijay Laxmi Jha	1800000
	<u>8217804</u>



M/s Deepshila Niwas

Ritesh kr. Shukla
Partner

M/s Deepshila Niwas

Rash Kumar
Partner

M/S DEEPSHILA NIWAS

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.

Place: Jamshedpur
Dated: 26th Day of October, 2018



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

Abhishek

(Abhishek Agarwal)
Proprietor
M. No. : 423491

M/s Deepshila Niwas
Ritesh K. Shukla
Partner
M/s Deepshila Niwas
Raoh Ruman
Partner

Taxpayer's Counterfoil

Name of the Assessee DEEX XXXLANIWAS
Complete Address
ADITYAPUR
JAMSHEDPUR JHARKHAND 831013

PAN A A F F D 7 4 1 4 E

Major Head 0021 - INCOME-TAX (OTHER THAN COMPANIES)

Minor Head 300 - SELF ASSESSMENT TAX

Description of Tax	Amount in Rupees
Basic Tax	151,560.00
Surcharge	0.00
Education Cess	0.00
Penalty	0.00
Others	0.00
Interest	0.00
TOTAL	151,560.00

HDFC BANK LIMITED	
Challan No	280
BSR Code	0510308
Date of Receipt	30/10/2018
Challan Serial No	39791
Assessment Year	2018-19
Bank Reference	39791
Drawn On	HDFC Bank Netbanking

Rupees (In words) INR ONE LAKH(S) FIFTY ONE THOUSAND FIVE HUNDRED SIXTY ONLY

CIN 051030830101839791

Debit Account No. 50200002694455

Payment Realization Date 30/10/2018 20:49:32

Please Save a copy of this Acknowledgement Receipt for your future reference.