



**B. K. JHA & CO.**  
CHARTERED ACCOUNTANTS

Swamy Complex, 1st Floor,  
Sher-e-Punjab Chowk,  
Main Road, Adityapur,  
Jamshedpur-831013  
Phone : 0657-2371556 (O)  
Mobile : 9431372469  
E-mail : jhabkj@hotmail.com

Date : .....

**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 CARRYING BUSINESS**

We have examined that the Balance Sheet of **BIJOY SHANKAR MISHRA**, Adityapur, Jamshedpur-831013 and its (PAN NO. ACIPM8013H) as at 31<sup>st</sup> March 2017 and the Profit & Loss Account for the year ended on that date, which are in agreement with the books of account maintained at office, Jamshedpur.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the office of the assessee so far as appears from our examination of books, subject to the comments given below :-

In our opinion and to the best of our information and according to explanations given to us the said accounts give a true & fair view:-

- i) In the case of the Balance Sheet, of the state of affairs of the above named assessee as at 31<sup>st</sup> March 2017, and
- ii) In the case of the Profit & Loss Account, of the above named assessee for the accounting year ending on 31<sup>st</sup> March 2017.

The prescribed particulars are furnished in Form No. 3CD annexed hereto. In our opinion and to the best of our information and according to explanations given to us, these are true and correct.

PLACE : JAMSHEDPUR

DATE : THE 23<sup>RD</sup> DAY OF OCTOBER 2017.

**For B. K. JHA & CO.**  
CHARTERED ACCOUNTANTS  
JSR - 13  
**(CA B. K. JHA)**  
PARTNER  
M. No. 055274

**BIJOY SHANKAR MISHRA**  
**ADITYAPUR, JAMSHEDPUR**

**PROFIT & LOSS ACCOUNT AS ON 31<sup>ST</sup> MARCH 2017.**

<u>INCOME:</u>	<u>SCHEDULE</u>	<u>AMOUNTS</u>	
		<u>Rs.</u>	<u>P.</u>
Work Certified		9,22,66,741	=00
Interest from Bank		82,87,457	=25
Interest from I.T.Refund		1,78,526	=00
Miscellaneous Receipts		1,857	=80
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		10,07,34,582	=05
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<u>EXPENSES:</u>			
Purchase of Raw Materials		2,84,47,380	=00
Wages		2,75,58,795	=00
Job off Loading		1,68,27,980	=00
Royalty Expenses		58,39,814	=00
Site Expenses		1,76,590	=00
Fuel & Lubricants		15,86,870	=00
Labour Cess		9,17,731	=00
Transportation Charges		1,74,803	=00
Hire Charges		1,08,000	=00
Salary		10,80,000	=00
Office Expenses		90,310	=00
Printing & Stationery		63,540	=00
Postage & Telephone		92,116	=25
Vehicle Running & Maintenance		6,59,680	=00
Tender Document Purchase		80,000	=00
Legal Expenses		15,000	=00
Sales Tax		36,70,909	=00
Insurance Charges		1,68,843	=00
Subscription		26,001	=00
CGTMSE Gaurantee Fees		22,716	=50
Bank Interest		11,46,901	=00
Bank Charges & Commission		81,330	=34
Accounting Charges		36,000	=00
Audit Fees		5,900	=00
Depreciation		23,39,248	=00
Net Profit (Transferred to B/S.)	'D'	95,18,123	=96
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		10,07,34,582	=05
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**IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE.**

for **B. K. JHA & CO.**  
CHARTERED ACCOUNTANTS

  
**(CA B. K. JHA)**  
PARTNER



for **BIJOY SHANKAR MISHRA**

  
**(PROPRIETOR)**

PLACE: JAMSHEDPUR

DATE : THE 23<sup>ND</sup> DAY OF OCTOBER 2017.