



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, PIN-831013 and its (PAN NO. ACIPM8013H) as at 31st March 2018 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 31st March 2018, and
- ii) In the case of the Profit & Loss Account, of the above named assessee for the accounting year ending on 31st March 2018.

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 29TH DAY OF AUGUST 2018.


B. K. JHA & CO.
CHARTERED ACCOUNTANTS
(CA B. K. JHA)
PARTNER
M. No.055274

BIJOY SHANKAR MISHRA
ADITYAPUR, JAMSHEDPUR

PROFIT & LOSS ACCOUNT AS ON 31ST MARCH 2018.

<u>INCOME:</u>	<u>SCHEDULE</u>	<u>AMOUNTS</u>	
		Rs.	P.
Work Certified (VAT)		8,76,49,524=00	
Work Certified (GST)		1,89,37,987=00	
Interest from Bank		90,06,196=03	
Miscellaneous Receipts		12,525=28	
		<hr/>	
		11,56,06,232=31	
		<hr/>	
<u>EXPENSES:</u>			
Purchase of Raw Materials		4,58,29,882=00	
Wages		3,19,76,260=00	
Job off Loading		60,79,723=00	
Royalty Expenses		74,83,839=00	
Site Expenses		4,99,722=00	
Fuel & Lubricants		37,25,700=00	
Labour Cess		10,65,876=00	
Transportation Charges		1,78,690=00	
Hire Charges		1,08,000=00	
Salary		10,80,000=00	
Office Expenses		93,490=00	
Printing & Stationery		64,190=00	
Postage & Telephone		98,480=00	
Vehicle Running & Maintenance		3,48,993=00	
Tender Document Purchase		1,67,000=00	
Miscellaneous Expenses		15,000=00	
Sales Tax		35,05,982=00	
Insurance Charges		58,194=00	
Subscription		25,001=00	
CGTMSE Guarantee Fees		13,230=00	
Bank Interest		6,48,200=84	
Bank Charges & Commission		2,46,991=74	
Accounting Charges		40,000=00	
Audit Fees		5,900=00	
Depreciation	'D'	20,82,120=00	
Net Profit (Transferred to B/S.)		1,01,65,767=73	
		<hr/>	
		11,56,06,232=31	
		<hr/>	

IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE.

For M/s. B. K. JHA & CO.
CHARTERED ACCOUNTANTS


(CA B. K. JHA)
PARTNER



For BIJOY SHANKAR MISHRA


(PROPRIETOR)

PLACE: JAMSHEDPUR

DATE : THE 29TH DAY OF AUGUST 2018.

NAME OF ASSESSEE : BIJOY SHANKAR MISHRA
PAN : ACIPM8013H
FATHER'S NAME : JIBACHH MISHRA
RESIDENTIAL ADDRESS : 6/8, LIG FLATS, ROAD NO.-5, P.O. ADITYAPUR, ADITYAPUR-2, JAMSHEDPUR, JHARKHAND-831013
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2018 - 2019
WARD NO : DCIT/ACIT CIRCLE 1 JSR **FINANCIAL YEAR** : 2017 - 2018
GENDER : MALE **DATE OF BIRTH** : 01/01/1957
EMAIL ADDRESS : jhabkj@hotmail.com
RESIDENTIAL STATUS : RESIDENT SENIOR CITIZEN
NAME OF BANK : BANK OF INDIA
MICR CODE : 831013004
IFS CODE : BKID0004503
ADDRESS : ADITYAPUR IND. AREA(ADI)
ACCOUNT NO. : 450330100033115
RETURN : ORIGINAL (FILING DATE : 05/10/2018 & NO. : 322731271051018)

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

10165768

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	10165768
ADD : DEPRECIATION DISALLOWED	2082120
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	12247888
LESS : ALLOWED DEPRECIATION	-2082120
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	10165768

GROSS TOTAL INCOME

10165768

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION	150000
80D MEDICAL INSURANCE PREMIA	25000
TOTAL DEDUCTIONS	<hr/>
	175000
TOTAL INCOME	<hr/>
	9990768
TOTAL INCOME ROUNDED OFF U/S 288A	9990770

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 300000	NIL
TAX ON RS. 200000 (500000-300000) @ 5%	10000
TAX ON RS. 500000 (1000000-500000) @ 20%	100000
TAX ON RS. 8990770 (9990770-1000000) @ 30%	2697231
TAX ON RS. 9990770	<hr/>
	2807231
ADD: SURCHARGE @ 10%	2807231
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	280723
ADD: EDUCATION CESS @ 2%	3087954
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	61759
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	3149713
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	30880
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	3180593
LESS TAX DEDUCTED AT SOURCE	
CONTRACTORS AND SUB-CONTRACTORS	2278578
OTHER INTEREST	870106
	<hr/>
	3148684
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	31909
ADD INTEREST PAYABLE	
INTEREST U/S 234A	319
INTEREST U/S 234B	2233
INTEREST U/S 234C	1606
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	4158
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	36067
LESS SELF ASSESSMENT TAX U/S 140A	
CENTRAL BANK OF INDIA, ADITYAPUR - 0280974 - 00001 - 05/10/2018	36067
	<hr/>
	36067
TAX PAYABLE	NIL

DETAIL OF DEDUCTION U/S 80C

L.i.c. & Others	150000
TOTAL	<hr/>
	150000

FIXED ASSETS

Block	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2018
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
MACHINERY AND PLANT	15.00%	1,38,79,080	0	0	0	1,38,79,080	20,81,862	1,17,97,218
MACHINERY AND PLANT	40.00%	645	0	0	0	645	258	387
Total		1,38,79,725	0	0	0	1,38,79,725	20,82,120	1,17,97,605