

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of SAMAY CONSTRUCTION PVT. LTD MODEL NURSERY, 5/1, TILJALA ROAD, KOLKATA, WEST BENGAL, 700046 AAHCS8487R was conducted by Us GUHA NANDI & CO. in pursuance of the provisions of the Companies Act, and We annex here to a copy of Our audit report dated 2015-09-04 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31  
(b) the audited balance sheet as at, 2015-03-31; and  
(c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

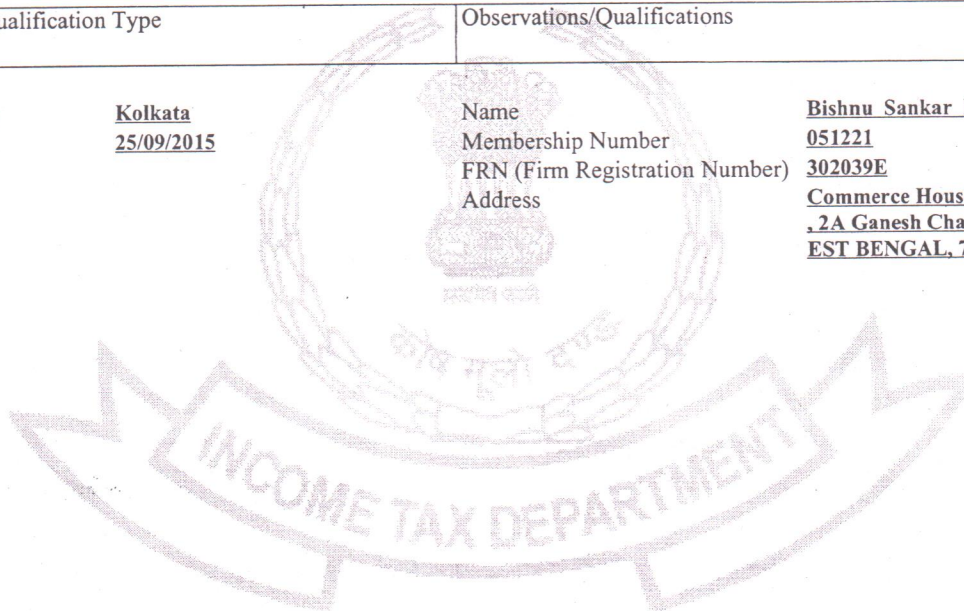
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place Kolkata  
Date 25/09/2015

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

Bishnu Sankar Kundu  
051221  
302039E  
Commerce House, 5th Floor, Room 8D&E  
, 2A Ganesh Chandra Avenue, Kolkata, W  
EST BENGAL, 700013



For SAMAY CONSTRUCTION PVT. LTD.

Director

## 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		SAMAY CONSTRUCTION PVT. LTD				
2	Address		MODEL NURSERY, 5/1, TILJALA ROAD, KOLKATA, WEST BENGAL, 700046				
3	Permanent Account Number (PAN)		AAHCS8487R				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	AAHCS8487RT001				
5	Status		Company				
6	Previous year from		2014-04-01 to 2015-03-31				
7	Assessment Year		2015-16				
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 in business exceeding Rs. 1 crore					
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 (%)	
		Nil					
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		
		Builders	Property Developers		0403		
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector	Code		
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		No					
		Books prescribed					
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 & Bank Book, Journal, General Ledger, Supporting Registers (Computerised)	The Sanctum, 141 S N P Area, Aambagan, Sakchi		Jamshedpur	JHARKH AND	
						PinCode	
						831001	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined					
		Cash & Bank Book, Journal, General Ledger, Supporting Registers (Computerised)					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No	
		Section					Amount
		Nil					
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	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No									
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
14 a	Method of valuation of closing stock employed in the previous year.	Cost or Net Realisable value 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								
			(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:-										
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Building @ 10%	10%	23704465	567330	0	0	0	567330	0	2398813	21872982
	Plant & Machinery @ 15%	15%	7720927	2616682	0	0	0	2616682	0	1474292	8863317
	Furnitures & Fittings @ 10%	10%	301806	0	0	0	0	0	0	30181	271625
	Plant & Machinery @ 60%	60%	7659	0	0	0	0	0	0	4595	3064
	<b>* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page</b>										
19	Amounts admissible under sections :										
	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

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						
		Provident Fund	29679	2014-05-20	29679	2014-05-21						
		Provident Fund	31246	2014-06-20	31246	2014-06-19						
		Provident Fund	32396	2014-07-20	32396	2014-07-21						
		Provident Fund	35874	2014-08-20	35874	2014-08-09						
		Provident Fund	33312	2014-09-20	33312	2014-09-09						
		Provident Fund	33981	2014-10-20	33981	2014-10-11						
		Provident Fund	29019	2014-11-20	29019	2014-11-07						
		Provident Fund	35352	2014-12-20	35352	2014-12-10						
		Provident Fund	34477	2015-01-20	34477	2015-01-09						
		Provident Fund	33362	2015-02-20	33362	2015-02-11						
		Provident Fund	36482	2015-03-20	36482	2015-03-11						
		Provident Fund	33438	2015-04-20	33438	2015-04-08						
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.						
		Trade Advance Written Off				10000000						
		Personal expenditure										
		Particulars				Amount in Rs.						
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars				Amount in Rs.						
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars				Amount in Rs.						
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars				Amount in Rs.						
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars				Amount in Rs.						
		Penalty for delayed EPF payment				4122						
		Expenditure by way of any other penalty or fine not covered above										
		Particulars				Amount in Rs.						
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		Particulars				Amount in Rs.						
		(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	
		(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) fringe benefit tax under sub-clause (ic)										
		(iv) wealth tax under sub-clause (ia)										
		(v) royalty, license fee, service fee etc. under sub-clause (iib).										

(vi) 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
(vii) payment to PF /other fund etc. under sub-clause (iv)							
(viii) 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 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 Number of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)							38846
(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)		
	Anup Ranjan	AEAPR4161F	DIRECTOR	DIRECTOR RE MUNERATION	1200000		
	REJESH KUMAR SINGH	AEKPS9441R	DIRECTOR	DIRECTOR RE MUNERATION	1200000		
	NUTAN KUMARI	AJOPK1948G	DIRECTOR	DIRECTOR RE MUNERATION	1200000		
	RAM PRAKASH PANDEY	ABYPP1740R	DIRECTOR	DIRECTOR RE MUNERATION	1200000		
	RAJIV KUMAR	ACKPK7144D	DIRECTOR	DIRECTOR RE MUNERATION	1080000		
	RASHMI NARAYAN	ACUPN2123P	DIRECTOR	DIRECTOR RE MUNERATION	1080000		
	BHARATI SINGH	ASWPS0203M	DIRECTOR	DIRECTOR RE MUNERATION	1080000		
	MINA DEVI	AFWPD7358B	DIRECTOR	DIRECTOR RE MUNERATION	1080000		
	MANOJ KUMAR PANDY	BAIPP3257R	DIRECTOR'S RELATIVE	PURCHASE OF GOODS	1616776		
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.						
	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), (b), (c), (d), (e) or (f) 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				Amount
		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	
		provident,superannuation,gratuity,other fund	Employers Contribution to Povident Fund		485015	
		Tax,Duty,Cess,Fee etc	Service Tax		9962696	
		interest on loan from scheduled banks	Interest on Bank Loan		2154404	
26	(i)(B)(b)	not paid on or before the aforesaid date				Amount
		Section	Nature of liability		Amount	
		Tax,Duty,Cess,Fee etc	Jharkhand Value Added Tax		1400000	
		(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Yes	Service Tax		
27	a	Amount of Central Value Added Tax Credits 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 in accounts				Yes
		CENVAT	Amount		Treatment in Profit and Loss/Accounts	
		Opening Balance			0	
		CENVAT Availed	725701		not passed through profit & loss account	
		CENVAT Utilized	725701		not passed through profit & loss account	
		Closing/Outstanding Balance			0	
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 itrelates (Year in yyyy-yyformat)	
		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
		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					No
		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				
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				
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 :-				
		Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if	Amount of loan or deposit	Whether the loan or
				Number(if	Maximum amount outstanding in	Whether the loan or

				available with the assessee) of the lender or the depositor	taken or accepted	deposit was squared up during the previous year	the account at any time during the previous year	deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft
								Nil

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)

31 b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-							
	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 otherwise than by account payee cheque or account payee bank draft		
	Nil							

31 c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	<b>Not Applicable</b>
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Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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						
	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.	<b>No</b>
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32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	<b>No</b>
	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	<b>No</b>
	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	<b>No</b>
	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)	<b>No</b>
	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										<b>Yes</b>
	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	

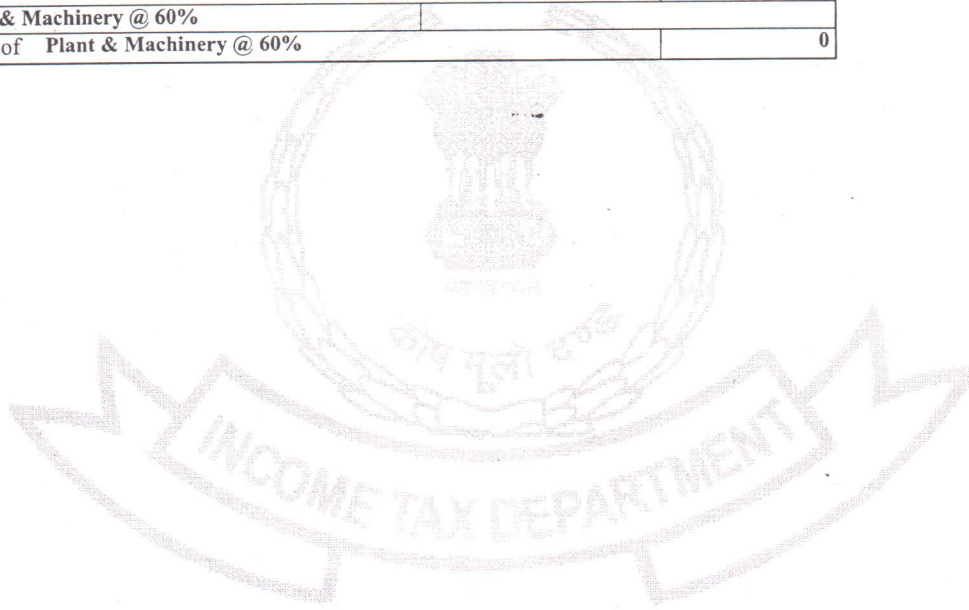
			in column (3)	or collected out of (4)	at specified rate out of (5)		at less than specified rate out of (7)		to the credit of the Central Government out of (6) and (8)		
	RCHS0057 4A	192	Salary	12163194	9120000	9120000	1330836	0	0	0	
	RCHS0057 4A	194C	Payments to contractors	15896063	15896063	15896063	308633	0	0	0	
	RCHS0057 4A	194J	Fees for professional or technical services	900918	900918	900918	90090	0	0	0	
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:									Yes	
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported						
	Nil										
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Yes	
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment							
	RCHS00574A	17800	17800	2015-08-31							
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	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 :										
	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 :										
	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 :										
	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 :-										
	(a) Total amount of distributed profits	(b) Amount of reduction referred to in	(c) Amount of reduction referred to in	(d) Total tax paid thereon	Amount	Dates of payment					





Total of Plant & Machinery @ 15%	2616682
Furnitures & Fittings @ 10%	
Total of Furnitures & Fittings @ 10%	0
Plant & Machinery @ 60%	
Total of Plant & Machinery @ 60%	0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			
Total of Building @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0



For SAMAY CONSTRUCTION PVT. LTD.

*[Handwritten Signature]*

Director