

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. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of JANAK BUILDERS & DEVELOPERS(PRO P:- JITENDRA KUMAR SINGH) GAURI APPARTMENT, JHARUDIH, DHANBAD, JHARKHAND, 826001 AFWPS9309D.

2. We 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 GAURI APPARTMENT, JHARUDIH, DHANBAD, 826001, and 0 branches.

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 head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations 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 and loss account of the Profit of the assessee for the year ended on that date.

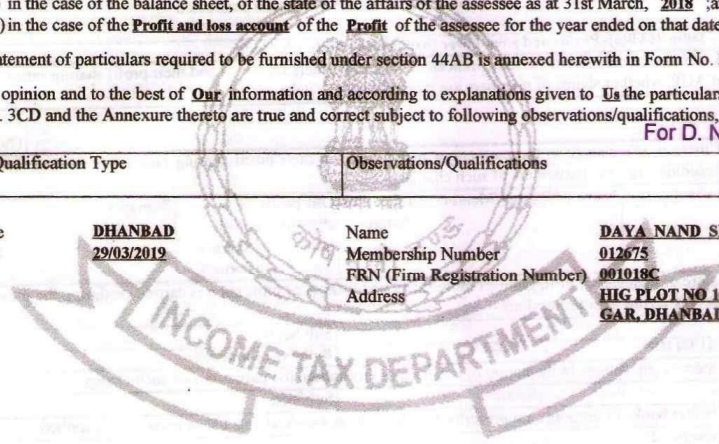
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In 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 subject to following observations/qualifications, if any:-

For D. N. SINHA & CO.

Sl No.	Qualification Type	Observations/Qualifications	
Place	DHANBAD	Name	DAYA NAND SINHA
Date	29/03/2019	Membership Number	012675
		FRN (Firm Registration Number)	001018C
		Address	HIG PLOT NO 10, SARDAR PATEL NA GAR, DHANBAD, JHARKHAND, 826001

(D. N. SINHA)
Per



M/S Janak Builders & Developers
 Prop. Shri Jitendra Kumar Singh
 Gauri Appartment, Jharudih, Dhanbad
 Balance Sheet as on 31 st. March' 2018

Liabilities	Amount	Amount	Assets	Amount	Amount
Proprietor Capital			Furniture & Fixture B/F	19,456.72	
Capital as per last B/Sheet	4,491,578.51		Less:-Depr @ 10 %	1,946.00	17,510.72
Add- Net Profit	323,398.00		Car No, JH10AB9977 B/F	224,242.99	
	4,814,976.51		Less Dep @ 15 %	33,636.00	190,606.99
Less:- Withdrawl	2,575,000.00	2,239,976.51	Car NO-JH10AM9977 B/F	549,155.00	
			Less Dep @ 15 %	82,373.00	466,782.00
Adv.Against Booking of Flats	34,290,606.00		Car Purchase on 27.07.17	5,465,742.00	
Add: Rec. during the Year	20,801,500.00		Less:- Dep @ 15 %	819,861.00	4,645,881.00
	55,092,106.00		Closing Stock W.I.P.	52,273,999.80	
Less:- Adj.with Sales/Refund	7,422,000.00	47,670,106.00	Less:-Cost of Flat Sold	5,344,280.00	46,929,719.80
			Cash at Bank		
Car Loan from S.B.I.-37035661559		3,054,376.00	I.D.B.I.,C/A-1256102000000444	56,729.85	
Outstanding Liabilities			IFSC@ IBKL0001256		
Audit Fee	10,000.00		S.B.I.,C/A- 30917711579	394,675.76	451,405.61
G.S.T.Payable (21.04.18)	207,146.00	217,146.00	IFSC-SBIN0001670		
			Cash in Hand		479,698.39
					53,181,604.51
		53,181,604.51			53,181,604.51

In terms of our report of even date attached
 For D. N. Sinha & Co.
 Chartered Accountants
 Firm's Registration No. 001018C
 Firm PAN_AACFD9788N



CA Daya Nand Sinha
 Partner
 Membership No. 012675