

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 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of **SHRI KRISHNA HOMES MANORMA NIWAS, NEW KARMIK NAGAR, DHANBAD, KARNATAKA, 826004 ACPFS9076D,**

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 **MANORMA NIWAS, NEW KARMIK NAGAR, DHANBAD, JHARKHAND-826001,** and 9 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, 2020 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:-

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	The quantitative details has not been provided as stock register not maintained by the assessee due to large number and varied nature of products. The Proprietor has physically verified the closing stock.

Place **JHARIA-828111**

Date **28/11/2020**

Name

SHYAM SUNDAR AGARWALLA

Membership Number

074135

FRN (Firm Registration Number)

005271C

Address

Shyam Sundar Agarwalla, Main Road, J

M/s SHRI KRISHNA HOMES

Manoram Nagar, New Karmik Nagar, Dhanbad

BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITY

AMOUNT

ASSETS

AMOUNT

Partner's Capital

As per Schedule Annexed herewith

2,53,51,838.31

Fixed Assets

2,66,627.37

GOODWILL

OB

16,38,000.00

Current Liabilities

Advances from Customer

A

94,47,814.00

Other Liabilities

B

13,97,290.00

1,08,45,104.00

Current Assets, Loan & Advances

WORK IN PROGRESS

Shri Krishna Nagari

BILLS RECEIVABLES

2,49,01,240.00

CASH & BANK BALANCE

SBI-ISM # 32681361373

1,75,744.00

Cash In Hand

1,806.94

1,77,550.94

(as certified by the partners)

ADVANCE & DEPOSITS

C

74,27,000.00

INCOME TAX & TDS

CENVET CREDIT A/c

Input Excise Duty

OB

17,86,524.00

Total:-

3,61,96,942.31

Total:-

3,61,96,942.31

Date: 28th November, 2020

Place: Main Road, Jharia - 828 111

IN TERMS COMMENTS OF EVEN DATE
FOR RKGSLV & CO.

Chartered Accountant

FRN No. 005271C

S. S. Agarwalla

(S. S. Agarwalla)

PARTNER (74135)



M/s SHRI KRISHNA HOMES

Manoram Nagar, New Karmik Nagar, Dhanbad

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

PARTICULARS		Amount	PARTICULARS	Amount		
To	Opening WIP	2,43,93,796.20	By	Sale of Flats	4,06,81,550.00	
"	PURCHASE OF STORES	D	96,22,277.21			
"	DIRECT EXPENSES	E	12,59,975.42	"	WORK IN PROGRESS	-
"	Staff Salary		5,64,000.00			
"	ADMINISTRATIVE CHARGES					
	Bank Charges	8,625.25				
	Commision For Flat	87,776.00				
	Electricity Chgs	35,216.00				
	Fuel Chgs	17,500.00				
	Telecom & Communication	17,307.18				
	Printing & Stationary	5,450.00				
		1,71,874.43				
"	Misc Exp		59,112.00			
"	Auditor's Remuneration		11,800.00			
"	Rent, Rate & Taxes	F	5,84,000.00			
"	Repairs & Maintenance		12,756.00			
"	Depreciation Allowance		45,144.44			
"	Partner's Remuneration		7,50,000.00			
"	Intt on Capital		30,99,729.68			
"	NET PROFIT TRF TO CAPITAL		1,07,084.62			
Total:-		4,06,81,550.00	Total:-		4,06,81,550.00	

Date: 28th November, 2020

Place: Main Road, Jharia - 828 111

IN TERMS COMMENTS OF EVEN DATE
FOR **RKGSV & CO.**

Chartered Accountant

FRN No. 005271C

Shyam Sunder Agarwal

(S. S. Agarwalla)

PARTNER (74135)



M/s SHRI KRISHNA HOMES
STATEMENT OF PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH 2020

SL	NAME	%	OPENING CAPITAL		INTEREST	SHARE OF PROFIT	TOTAL	TAX ADJ/ DRAWINGS	CLOSING CAP. AS ON 31.3.2020
			AS ON 01.04.19	ADDITION					
1	Manoj Kumar Sharm PAN: DSUPS9454R	25.00%	72,42,149.41	1,50,000.00	8,69,057.93	26,771.16	82,87,978.50	21,71,014.00	61,16,964.50
2	Arun Kumar Yadav PAN: ABEPY4869Q	25.00%	42,87,111.78	3,50,000.00	5,14,453.41	26,771.16	51,78,336.35	3,25,014.25	48,53,322.10
3	Rinki Ranjan PAN: AVFPR9402D	25.00%	69,51,593.30	1,50,000.00	8,34,191.20	26,771.16	79,62,555.66	3,15,014.25	76,47,541.41
4	Rakesh Kumar PAN: AQJPK8576G	12.50%	30,95,144.39	1,80,000.00	3,71,417.33	13,385.58	36,59,947.30	4,57,507.00	32,02,440.30
5	Sanjeev Kumar PAN: BVZPK2220D	12.50%	42,55,081.73	1,50,000.00	5,10,609.81	13,385.58	49,29,077.12	13,97,507.12	35,31,570.00
Total :-			2,58,31,080.61	9,80,000.00	30,99,729.68	1,07,084.64	3,00,17,894.93	46,66,056.62	2,53,51,838.31

Date: 28th November, 2020

Place: Main Road, Jharia - 828 111

IN TERMS COMMENTS OF EVEN DATE

FOR **RKGLV & CO.**

Chartered Accountant

FRN No. 005271C

S. S. Agarwalla

(S. S. Agarwalla)

PARTNER (74135)





SHRI KRISHNA HOMES

Date 19/10/21

Ref.

TO WHOM IT MAY CONCERN

THIS IS TO CERTIFY THAT MR. BHAGIRATH SEW S/O HARIPADO SEW RESIDENT OF NEW KARMIK NAGAR, SERAIDHELA, DHANBAD, JHARKHAND IS WORKING IN OUR FIRM AS A SITE SUPERVISOR & SITE INCHARGE RESPECTIVELY FOR THREE MONTHS.

SHRI KRISHNA HOMES

SHRI KRISHNA HOMES

Atsun kr. Yadav

PARTNER

PARTNER