

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. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of SHRI KRISHNA HOMES Manorama Niwas, New Karmik Nagar, Dhanbad, JHARKHAND, 826004 ACPFS9076D.

2. I 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 Manorama Niwas, New Karmik Nagar, Dhanbad - 826004. and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me 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, 2019 ;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 My opinion and to the best of My information and according to explanations given to Me 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 partners have physically verified the closing stock. |

Place
Date

DHANBAD
18/09/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

SHYAM SUNDAR AGARWALLA
074135
005271C
MAIN ROAD, JHARIA, DHANBAD, JHARKHAND, 828111



UDIN : 19074135 AAAABF 8257

dt 18/9/19

RKGSLV & CO.
Chartered Accountants
Fir Reg. No.-005271C
Partner
(S.S. Agarwala)
Membership No.-074135

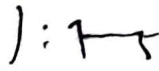
M/s SHRI KRISHNA HOMES
 Manoram Nagar, New Karmik Nagar, Dhanbad
BALANCE SHEET AS AT 31ST MARCH, 2019

| LIABILITY | AMOUNT | ASSETS | AMOUNT |
|---|-----------------------|--|-----------------------|
| Partner's Capital | | Fixed Assets | 3,11,771.81 |
| As per Schedule Annexed herewith | 2,58,31,080.61 | GOODWILL OB | 16,38,000.00 |
| Current Liabilities | | Current Assets, Loan & Advances | |
| Advances from Customer A 80,00,500.00 | | WORK IN PROGRESS | |
| Other Liabilities B <u>8,25,985.00</u> | 88,26,485.00 | Shri Krishna Nagari | 2,43,93,796.20 |
| | | CASH & BANK BALANCE | |
| | | SBI-ISM # 32681361373 | 2,38,319.87 |
| | | Cash In Hand | <u>59,003.59</u> |
| | | (as certified by the partners) | 2,97,323.46 |
| | | ADVANCE & DEPOSITS C | 58,30,150.14 |
| | | INCOME TAX & TDS | 4,00,000.00 |
| | | CENVET CREDIT A/c | |
| | | Input Excise Duty B/f | 17,86,524.00 |
| Total.- | 3,46,57,565.61 | Total.- | 3,46,57,565.61 |

Date 08th September, 2019
 Place Main Road, Jharia - 828 111

IN TERMS COMMENTS OF EVEN DATE
 FOR RKGSLV & CO.
 Chartered Accountant
 FRN No. 005271C




 (S. S. Agarwalla)
 PARTNER (74135)

M/s SHRI KRISHNA HOMES

Manoram Nagar, New Karmik Nagar, Dhanbad

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

| PARTICULARS | | Amount | PARTICULARS | Amount | |
|----------------|----------------------------------|-----------------------|----------------|-----------------------|----------------|
| To | Opening WIP | 2,64,90,280.80 | By | Sale of Flats | 3,35,52,440.00 |
| " | PURCHASE OF STORES | D 1,64,82,866.49 | " | WORK IN PROGRESS | 2,43,93,796.20 |
| " | DIRECT EXPENSES | E 74,97,844.00 | | | |
| " | Staff Salary | 6,10,280.00 | | | |
| " | Staff Welfare | 5,000.00 | | | |
| " | ADMINISTRATIVE CHARGES | | | | |
| | Bank Charges | 25,106.20 | | | |
| | Commision For Flat | 5,22,824.00 | | | |
| | Electricity Chgs | 37,641.00 | | | |
| | Fuel Chgs | 27,300.00 | | | |
| | Guard Expenses | 62,123.00 | | | |
| | Legal Charges | 26,590.00 | | | |
| | Fooding/Lodging Exp | 22,298.00 | | | |
| | Telecom & Communication | 31,701.98 | | | |
| | Travelling Expenses | 455.00 | | | |
| | Printing & Stationary | 7,126.00 | | | |
| | | 7,63,165.18 | | | |
| " | Misc Exp | 48,136.00 | | | |
| " | Auditor's Remuneration | 11,800.00 | | | |
| " | Rent, Rate & Taxes | F 6,34,000.00 | | | |
| " | Repairs & Maintenance | 22,747.00 | | | |
| " | Depreciation Allowance | 53,434.73 | | | |
| " | Partner's Remuneration | 12,00,000.00 | | | |
| " | Intt on Capital | 26,75,596.00 | | | |
| " | NET PROFIT TRF TO CAPITAL | 14,51,086.00 | | | |
| Total:- | | 5,79,46,236.20 | Total:- | 5,79,46,236.20 | |

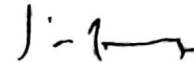
Date: 08th September, 2019

Place: Main Road, Jharia - 828 111

FOR RKGSVLV & CO.

Chartered Accountant

FRN No. 005271C


(S. S. Agarwalla)
PARTNER (74135)