

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 2019 and the **Profit and loss account** for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of **M/S NALANDA DEVELOPERS EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD, JHARKHAND, 826001 AAHFN7189E.**

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 **JHARUDIH, DHANBAD,** and 0 branches.

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

WORK-IN-PROGRESS IS VALUED AT COST AND AS CERTIFIED BY THE MANAGEMENT. UDIN - 19012675AAAAFO7180

(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, 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 **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
1	Others.	UDIN - 19012675AAAAFO7180

(D. N. SINHA)
Partner

Place **DHANBAD**
Date **19/10/2019**

Name **DAYA NAND SINHA**
Membership Number **012675**
FRN (Firm Registration Number) **0001018C**
Address **HIG NO 10, SARDAR PATEL NAGAR, D HANBAD, JHARKHAND, 826001**

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	M/S NALANDA DEVELOPERS				
2	Address	EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD, JHARKHAND, 826001				
3	Permanent Account Number (PAN)	AAHFN7189E				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax JHARKHAND	20AAHFN7189E1ZA			
5	Status	Firm				
6	Previous year from	01/04/2018 to 31/03/2019				
7	Assessment Year	2019-20				
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 of business exceeding specified limits				
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 (%)
		SAROJ SINHA				50
		ANIL KUMAR SINGH				50
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		
		CONSTRUCTION	Building completion	06004		
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector	Code	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		CASH BOOK, LEDGERS, JOURNALS ETC.				
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 BOOK, LEDGERS, JOURNALS ETC.	JHARUDIH		DHANBAD	JHARKH AND
						PinCode
						826001
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, LEDGERS, JOURNALS ETC.				
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).				
		Section				
		Nil				
		Amount				
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	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)							
Total			Net effect(Rs.)							
13 f	Disclosure as per ICDS.									
ICDS		Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.	AT COST								
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:									
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	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)			
	Furnitures & Fittings @ 10%	10%	7213	0	0	0	0	0	721	6492
	Plant & Machinery @ 15%	15%	126202	0	0	0	0	0	18930	107272
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page									
19	Amounts admissible under sections :									
	S.No	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							
	Nil											
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.										
	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.										
	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)	as payment referred to in sub-clause (ib)											
(A)	Details of payment on which levy 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 levy 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 levy deducted	Amount out of (VI) deposited, if any	
(iv)	fringe benefit tax under sub-clause (ic)											
(v)	wealth tax under sub-clause (iia)											
(vi)	royalty, license fee, service fee etc. under sub-clause (iib).											
(vii)	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
(viii) payment to PF /other fund etc. under sub-clause (iv)							
(ix) 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 Account 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 Account Number of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)							
(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	Amount			
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.							
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),(c),(d),(e),(f) or (g) 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						
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			
Tax,Duty,Cess,Fee etc			T D S			4319	
26 (i)(B)(b)	not paid on or before the aforesaid date						
Section	Nature of liability			Amount			
Nil							
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No			



27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) 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/ Input Tax Credit(ITC) in accounts							No				
	CENVAT/ITC	Amount					Treatment in Profit and Loss/Accounts					
	Opening Balance											
	Credit Availed											
	Credit Utilized											
	Closing/Outstanding Balance											
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 it relates (Year in yyyy-yy format)						
	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)											
	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	Amount of consideration paid	Fair Market value of the shares					
	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											
	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											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:							No				
	SI No.	Nature of Income				Amount						
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:							No				
	SI No.	Nature of Income				Amount						
	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											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.							No				
	(b) If yes, please furnish the following details											
	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 24B.							No				



(b) If yes, please furnish the following details									
Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B;	Assessment Year	Amount (in Rs.)
Nil									
C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020). No									
(b) If yes, please furnish the following details									
Sl No.	Nature of the impermissible avoidance arrangement					Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement			
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 :-									
S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
1	RAJIV RAN JAN SAHAY	DHANBAD	AQBPS821 2K	12000 00	No	1200000	Yes-Cheque	Account payee cheque	
31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account									
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt			
Nil									
31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-									



S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
Nil							
31 b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
Nil							
31 b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
Nil							
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-						
S.No.	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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	NALANDA B UILDERS	EAST OF NALANDA COTTA GE, HIRAKPA TH, DHANBAD	AAEFN33 29B	79924	1010089	Yes- Electronic clearing system	
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
Nil							
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic			



clearing system through a bank account during the previous year

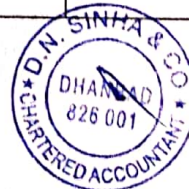
Nil

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance 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											
	S.No	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.										Not Applicable	
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No	
	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										No	
	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											
	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)											No
	S.No	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										Yes	
	S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	
	1	RCHN00470B	194H	Commission or brokerage	135000	6750	6750	6750	0	0	0	
	2	RCHN00470B	194C	Payments to contractors	1681905	22219	22219	22219	0	0	0	
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										Yes	
	S.No	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 details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.					
	1	RCHN00470B	26	31/07/2018	31/07/2018	Yes						
	2	RCHN00470B	26	31/10/2018	31/10/2018	Yes						
	3	RCHN00470B	26	31/01/2019	28/01/2019	Yes						
	4	RCHN00470B	26	31/05/2019	25/04/2019	Yes						
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No	



	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	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 :										
	S.No	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 :										
	S.No	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 :										
	S.No	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 :-										
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	Amount	Dates of payment			
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2. If yes, please furnish the following details:-								No		
	Sl No.	Amount received (in Rs.)					Date of receipt				
	Nil										
37	Whether any cost audit was carried out								Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944								Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor								Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
Sl No	Particulars	Previous Year				Preceding previous Year					



a	Total turnover of the assessee		59756883			38988000	
b	Gross profit / Turnover		%			%	
c	Net profit / Turnover	2340819	59756883	3.92%	1176958	38988000	3.02%
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No yes, please furnish

Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil					

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
	Nil			

A(c) If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)

Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
	Nil					

For D. N. SINHA & CO.

(D. N. SINHA)
Partner

Place **DHANBAD**
Date **19/10/2019**

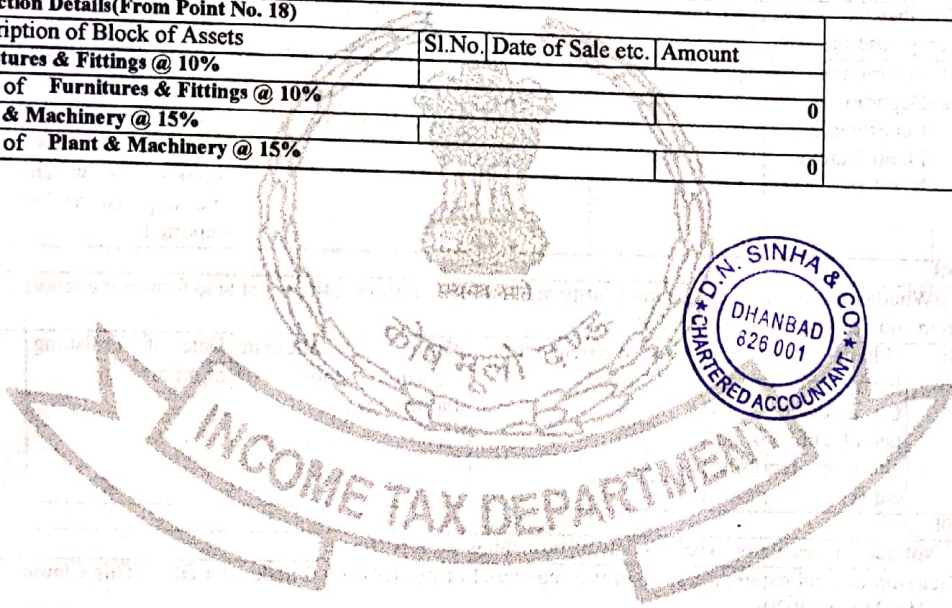
Name **DAYA NAND SINHA**
Membership Number **012675**
FRN (Firm Registration Number) **0001018C**
Address **HIG NO 10, SARDAR PATEL NAGAR, D HANBAD, JHARKHAND, 826001,**

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0

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



M/S NALANDA DEVELOPERS
EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD
BALANCE SHEET AS ON 31st MARCH 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>PARTNERS CAPITAL ACCOUNT</u>		<u>FIXED ASSETS</u>		
<u>SMT. SAROJ SINHA</u>		As Per Schedul		
Capital as per last b/s	809,649.15			113,764.00
Add Intt. on Capital	97,158.00	Work In Prog.(Building)	58,835,160.36	
Add Share of profit	1,070,444.80	Less:- Cost Of Land & Flats	54,976,332.36	3,858,828.00
	<u>1,977,251.95</u>			
less:- Drawings & F Tax	819,185.00	<u>ADVANCE PAID :</u>		
	1,158,066.95	As per Annexure		16,440,606.00
<u>SRI ANIL KUMAR SINGH</u>				
Capital as per last b/s	856,427.04	Advance Income Tax B/F	113,000.00	
Add Intt. on Capital	102,771.00	Add:- Addition doring the year	250,000.00	
Add Share of profit	1,070,444.81		<u>363,000.00</u>	
	<u>2,029,642.85</u>	Less:- Adjusted	<u>113,000.00</u>	250,000.00
less:- Drawings & F Tax	719,185.00			
	1,310,457.85			
<u>UNSECURED LOANS</u>		<u>SUNDRY DEBTORS</u>		
M/s Nalanda Builders	930,165.40	As per List Enclosed		13,112,118.00
Rajiv Ranjan Sahay(PAN-AQBPS8212K)	<u>1,200,000.00</u>	Excess GST		281,319.79
	2,130,165.40	TDS		160,000.00
<u>ADV. AGAINST BOOKING OF FLAT</u>		<u>CASH AT BANK</u>		
As per List Attached	29,042,008.00	Axis Bank,A/c 910020015568973(CA	268,230.66	
		(IFS CODE-UTIB0000765)		
<u>SUNDRY CREDITORS</u>		I.D.B.I.A/c 1256102000000569(CA)	<u>1,359,044.33</u>	1,627,274.99
As per List Enclosed	2,145,390.58	(IFS CODE-IBKL0001256)		
<u>OUTSTANDING LIABILITIES</u>		Cash in Hand		274,149.00
T.D.S. (6.4.19)	4,319.00			
Salary & Wges	312,652.00			
Audit fee o/s	<u>15,000.00</u>			
	331,971.00			
	<u>36,118,059.78</u>			<u>36,118,059.78</u>

Unique Document Identification Number (UDIN) for this document is 19012675AAAAF07180

In terms of our report of even date attached
For D. N. Sinha & Co.
Chartered Accountants
Firm's Registration No. 0001018C
Firm PAN AACFD9788N



19/10/19
CA Daya Nand Sinha
Partner
Membership No. 012675

M/S NALANDA DEVELOPERS
EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD
Profit & Loss Account for the year ended 31.03.2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Salary	843,402.00	By Sale of Flat	59,756,883.00	
To Printing & Stationary	9,160.00	Less:- Cost of Flat	<u>54,976,332.36</u>	4,780,550.64
To Travelling & Conveyance	85,000.00			
To Dhanbad municipal coeportion	12,928.00			
To commission & Brokerage	270,000.00			
To Accounting Charges	36,000.00			
To Security Exp.& Gurad	455,762.00			
To Misc. Exp.	328,620.93			
To Bank Charges	1,233.10			
To Electricity Exp.	218,302.00			
To Rent paid Land owner	68,000.00			
To Depreciation	19,651.00			
To Audlt fee	15,000.00			
To Legal Exp.	4,200.00			
To Filling Fee	7,000.00			
To Building Maint.	26,973.00			
To Professional Fee	38,500.00			
To Net Profit	2,340,818.61			
	<u>4,780,550.64</u>			<u>4,780,550.64</u>

Unique Document Identification Number (UDIN) for this document is 19012675AAAAF07180

In terms of our report of even date attached
For D. N. Sinha & Co.
Chartered Accountants
Firm's Registration No. 0001018C
Firm PAN AACFD9788N



19/10/19
CA Daya Nand Sinha
Partner
Membership No. 012675

M/S NALANDA DEVELOPERS
EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD
Profit & Loss Appropriation A/C for the year ended 31.st Mar. 2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>TO INTEREST ON CAPITAL</u>		By Net Profit	
SMT. SAROJ SINHA	97,158.00		
SRI ANIL KUMAR SINGH	<u>102,771.00</u>	199,929.00	
To Net Profit tranferred to <u>Partner's capital account</u>			
SMT. SAROJ SINHA	1,070,444.80		
SRI ANIL KUMAR SINGH	<u>1,070,444.81</u>	2,140,889.61	
	<u><u>2,340,818.61</u></u>		<u><u>2,340,818.61</u></u>

Unique Document Identification Number (UDIN) for
this document is 19012675AAAAFO7180

In terms of our report of even date attached
For D. N. Sinha & Co.
Chartered Accountants
Firm's Registration No. 0001018C
Firm PAN AACFD9788N





Daya Nand Sinha
CA Daya Nand Sinha
Partner
Membership No. 012675

M/S NALANDA DEVELOPERS
EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD
 Working Account for the year ended 31.03.2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opning Work In Progress	34,111,808.12	By Work in Progress (Building)	58,835,160.36
To Transportation Charges	31,580.00		
To Labour Payment	4,524,147.00		
To Contract work	1,439,233.00		
To Amount Paid to Land Owner	6,000,000.00		
To Briks, Chips, sand & others	2,156,315.62		
To Steel, Glass & Febrication Material	2,594,943.91		
To Cement Purchases	1,184,975.20		
To Consumable Stores	988,405.00		
To Timber Purchases	837,102.35		
To Electrical Installation	457,875.00		
To Sanitary fittings	947,861.97		
To Marbles & Tiles	1,245,458.10		
To D.G. set Purchases	255,933.00		
To Fire Fighting Equipments	1,174,225.73		
To Lift Purchases	607,687.62		
To Repair & Mentanance(Tools)	32,650.00		
To White Wash Material	244,958.74		
	<u>58,835,160.36</u>		<u>58,835,160.36</u>

In terms of our report of even date attached
 For D. N. Sinha & Co.
 Chartered Accountants
 Firm's Registration No. 0001018C
 Firm PAN AACFD9788N


 CA Daya Nand Sinha
 Partner
 Membership No. 012675



M/S NALANDA DEVELOPERS
EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD

LIST OF SUNDRY CREDITORS as on 31.03.2019

PARTICULARS	AMOUNT
Ansari & Sons	70,277.00
BALAJEE STEEL	142.44
Heavy Electricals & Industrial Stores	145,984.00
JAGDIP AGARWALA	36,016.12
Johnson Lifts Private Limited	69,000.00
LAXMI ENTERPRISES	117,523.90
MAAN SAROVAR	220,875.00
Manaswi Civibuild India Pvt Ltd	106,200.00
Marble Centre	111,895.00
OTIS ELEVATER CO INDIA LTD	191,420.88
PLY HOUSE	16,777.00
RAM GOPAL TULSIAN	118,366.00
Sasank Industrial Corporatian	211,000.00
Sharda Fly Ash Industry	303,278.84
Shree Balajee Ply	2,800.00
SHREE KALYANI SAW MILLS	31,561.44
SHREE SALASAR SALES	248.00
Shree Shyam Sanitory	2,242.00
Shyam Takniki Udyog	19,298.00
S.K.PAINTS	23,794.90
TILES CENTRE	3,854.00
D.B. CORPORATION LTD	70,751.00
FABRICATION UDYOG	100,322.00
M/s Alam Enterprises	3,740.00
Poddar Enterprises	10,214.14
PRITI SECURITY AGENCY	37,709.00
TRU BILD	120,099.92
	2,145,390.58

LIST OF SUNDRY DEBTORS on 31.03.2019

PARTICULARS	AMOUNT
BHARTI RASTOGI ,S.NO-5UG, 2ND FLOOR,N/T/C	828,500.00
Dilip Kr. Gupta(E-2,Ratna)	65,000.00
J.N.Sinha(S.No-4UG,N/T/C)	2,064,098.00
KANCHAN SRIVASTAV(A-4,HKA)	1,532,400.00
KUNTI DEVI(F.NO C-3,N/E)	663,000.00
Million Group(4Lg,N/e)	18,500.00
M/s Avishkar Diagnosties(S.N-3,6&7,N/e)	650,500.00
Pinky Kumari & Arun Kr.(B-2)RATNA	61,600.00
Prerit Raj,(H-5,Ratna)	878,330.00
Promila Pandey(5(UG),N Enclave)	64,200.00
REKHA SINGH(S.NO-1LG,N/E)	906,300.00
Remi Kumari(C-4,Ratna)	89,286.00
Sanju Karan(C-3,Ratna)	50,000.00
Santosh Ram Barai(H-3)RATNA	44,324.00
Saraswati Devi & KUNAL BIJAY RAI(2LG,N/E)	855,800.00
Sarika Kumari,PRAVIN KUMAR(E-2,H R A)	505,890.00
SMITA RASTOGI,2ND FLOOR N/T/C	1,415,100.00
Sunil Kr.& Kumari Archana(B-5,Ratna Apt.)	94,990.00
Swati Kumari,(B-5,H/R)	909,200.00
Usha Rastogi,S.No-5,1ST FLOOR,N/T/C)	1,415,100.00
	13,112,118.00



M/S NALANDA DEVELOPERS

EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD

List of Advance against Booking Of Flats as on 31.03.2019

PARTICULARS	AMOUNT
BIPIN KR. BIHARI(D-4,HKA)	742,859.00
G.P.SRIVASTAV(A-1,HARE KRISHNA)	1,069,644.00
Neelam Devi,A-2,Hka)	932,037.00
PUSPA SINGH(E-3,H/K)	411,607.00
Rose Marie & Christopher Murphy(D-5,Hka)	1,182,142.00
Sanjay Kr. Mandal(A-3,H/k)	1,204,072.00
Anupma & Sanjeet Kr. Singh(C-1,H/R)	401,785.00
Arun Kumar(B-4,HRA)	325,000.00
Dr. Arun Kumar(B-1,HRA)	2,000,101.00
Indu Upadhayay(C-3,H/R)	1,623,107.00
K.GOPAL SARKAR(E-5,HRA)	44,644.00
Nilu Kumari & Ranjan Kr.(C-2,H/R)	201,000.00
Ranjeeta Kumari & Navin Kr.(C-4,H/R)	423,214.00
Sunny Rao(E-3,H.R.)	1,802,000.00
Suprana Das(C-3,H/R)	44,643.00
Sarita Devi(B-2)N/E	1,936,440.00
Devashish Mukherjee(S.No-4UG,N/E)	1,301,000.00
KUNAL SINHA(S.N-8(UG),N/E)	401,000.00
MANOJ KUMAR(S.NO-15UG,N/E)	5,000.00
M/s P.S. Assocites(S.N-5,6,7(1st,N/E)	1,800,000.00
Nand Kishor Singh(S.No-1&2LG)N/E	51,000.00
SUSHANTA SARKAR(16UG,N/E)	5,000.00
Brij Kishore Sharma(H-4,N/R)	500,000.00
Nawal Kishor Singh & Madhubala Singh(M-2,N/R)	143,750.00
Neelam Singh & Jitendra Singh(M-5,N/R)	51,000.00
Priya Singh & Mritunjay Singh (G-5,H-5,N/R)	1,000,000.00
Rohit Kr.(B-2,N/R)	100,000.00
Shilpa Agarwal(M-4,N/R)	4,554.00
Sona Devi & Lav Kush Singh(M-2,N/R)	100,000.00
Srimanti Nandi(O-4,N/R)	89,287.00
J.N. Singh(D-1,NATRAJ)	811,519.00
KUNAL SINHA (D-2,NATRAJ)	828,276.00
Anand Kr.Mishra(Ratna,H-1)	1,458,000.00
ASHWANI KUMAR(I-5,RATNA)	2,179,001.00
Babita Kr.& Manish Kr. JHA(B-3,RATNA APT.)	82,808.00
Mukesh Kr. Singh(D-1,Ratna)	2,639,000.00
Nilima Srivastava(Ratna),C-2/D	308,571.00
Pinky Kumari & Arun Kr.(C-2/B)RATNA	384,018.00
Sunil Kr.& Kumari Archana(C-5/B,Ratna Apt.)	454,929.00
	29,042,008.00

List of Advance paid to Land Owner(refundebal) on 31.03.2019

PARTICULARS	AMOUNT
N.M. REALTORS	3,725,000.00
M/s Nalanda Builders PVT LTD	1,000,000.00
Binod kr. Sinha	50,000.00
MD. RASHID (LAND OWNER)	1,500,000.00
Parama Construction pvt ltd	4,400,000.00
Satya Narayan Agarwal	1,250,000.00
Vaibhav Real Mark Ltd	2,000,000.00
	13,925,000.00

List of Advance aginst Purchase as on 31.03.2019

PARTICULARS	AMOUNT
MAA CHINNAMASTA ENTERPRISES	913,800.00
Ramsuyash Projects and marketing p	825,000.00
Anshu Priya Construction p.ltd	400,000.00
Century Cement	518.00
S.G.Marbles & Sanitary Works	4,500.00
Satya Narayan Rangamani	3,988.00
Cement Agency	21,600.00
Uniqe Printing Press	46,200.00
Roma sarkar	50,000.00
M/s Durga construction	250,000.00
	2,515,606.00



M/S NALANDA DEVELOPERS
EAST OF NALANDA COTTAGE, HIRAK PATH, DHANBAD
DETAILS OF FIXED ASSETS AS ON 31 st.MARCH 2019

Name of Assets	OP BALANCE As on 01.4.18	Addition UP TO 30/09/18	Total	Addition AFTER TO 30/09/18	SALES	TOTAL	RATE OF DEP.(%)	DEP AT HOR.RATE	DEP AT RED.RATE	TOTAL DEPR.	BALANCE AS ON 31.03.19
BLOCK 'B' (10%)											
Furniture & Fixture	7,213.00	0.00	7,213.00	0.00	0.00	7,213.00	10%	721.00	0.00	721.00	6,492.00
SUB-TOTAL	7,213.00	0.00	7,213.00	0.00	0.00	7,213.00	0.00	721.00	0.00	721.00	6,492.00
BLOCK 'C' (15%)											
UPS & BATTERY	28,618.00	0.00	28,618.00	0.00	0.00	28,618.00	15%	4,293.00	0.00	4,293.00	24,325.00
AIR CONDITION	60,123.00	0.00	60,123.00	0.00	0.00	60,123.00	15%	9,018.00	0.00	9,018.00	51,105.00
XEROX MACHINE	27,635.00	0.00	27,635.00	0.00	0.00	27,635.00	15%	4,145.00	0.00	4,145.00	23,490.00
WATER PURIFIRE	9,826.00	0.00	9,826.00	0.00	0.00	9,826.00	15%	1,474.00	0.00	1,474.00	8,352.00
SUB-TOTAL	126,202.00	0.00	126,202.00	0.00	0.00	126,202.00		18,930.00	0.00	18,930.00	107,272.00
GRAND TOTAL	133,415.00	0.00	133,415.00	0.00	0.00	133,415.00	0.00	19,651.00	0.00	19,651.00	113,764.00



NALANDA DEVELOPERS

Bank Reconciliation Statement on 31-03-2019

I.D.B.I. BANK A/C NO.125610200000569

Balance as per statement 1,044,044.33

Less:-Cheque issue but not present for payment till 31.3.2019

<u>Cheque no</u>	<u>Amount</u>
------------------	---------------

0.00

Add:-Cheque deposit but not clear till 31.3.2019	1,044,044.33
--	--------------

322246	105,000.00
--------	------------

094791	210,000.00	315,000.00
--------	------------	------------

Balance as per ledger	1,359,044.33
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