

NAME
M/S GANPATI HOUSING BUILDER AND DEVELOPERS
PARTNERSHIP FIRM
O-405A, CITY CENTRE, L.C. ROAD
DHANBAD, JHARKHAND - 826001

STATEMENT OF ACCOUNTS / DOCUMENTS
FOR THE YEAR ENDED
31ST MARCH 2018
AUDIT REPORT (FORM 3CB & 3CD)

SHYAM PASARI & CO.
CHARTERED ACCOUNTANTS
O-404, 2ND FLOOR, CITY CENTRE
L.C. ROAD, DHANBAD (JHARKHAND)
PH. NO.- 2313387(O), 2396040(R)
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FORM NO. 3CB

[See rule 66(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 M/S. GANPATI HOUSING BUILDER AND DEVELOPERS 0465A, CITY CENTRE, I.C. ROAD, DHANBAD, JHARKHAND, 826001 AANEG5752G.

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 DHANBAD, JHARKHAND. and 8 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:  
 1. Debitor's/Creditor's balances are subject to verification. 2. We have relied upon the cash balance figure and value of class 2. M-47 as on 31/03/2018 submitted before us by the Management.

(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 Assenture thereon are true and correct subject to following observations/qualifications, if any:-

Sl No	Qualification Type	Observations/Qualifications
Place Date	DHANBAD 30/03/2018	Name Membership Number FRN (Firm Registration Number) Address  SHYAM KUMAR PASARI 400279 010437C 0-404, 2ND FLOOR, CITY CENTRE, I.C ROAD, DHANBAD, JHARKHAND, 826 001



**FORM NO. 3CD**  
[See rule 6C(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

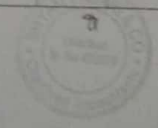
1	Name of the assessee			M/S GANPATI HOUSING BUILDER AND DEVELOPERS	
2	Address			0-405A, CITY CENTRE, L.C. ROAD, DHANBAD, JHARKHA ND, 826001	
3	Permanent Account Number (PAN)			AANFG5752G	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same			Yes	
SI No.	Type			Registration Number	
1	Goods and Services Tax	JHARKHAND		20AANFG5752G1Z1	
5	Status			Firm	
6	Previous year from			01/04/2017 to 31/03/2018	
7	Assessment Year			2018-19	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
SI No.	Relevant clause of section 44AB under which the audit has been conducted				
1	Clause 44AB(i)- Profits and gains lower than deemed profit u/s 44AD				
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	
ALOK LODHA				33.33	
RAJESH KUMAR SONI				33.33	
VIVEK LODHA				33.34	
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		Other construction activity n.e.c.		06010	
10 b	If there is any change in the nature of business or profession, the particulars of such change			No	
Business		Sector		SubSector	
Code		Code		Code	
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
Cashbook, Ledger, Bank Book, Invoices & Related Documents		O-405A, CITY CENTRE	L.C. ROAD	DHANBAD	JHARKH AND
					826001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
Books Examined					
Cashbook, Ledger, Bank Book, Invoices & Related Documents					
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 e	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 c	If answer to (d) above is in the affirmative, give details of such adjustments.											
ICDS	Total	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)								
13 f	Disclosure as per ICDS											
ICDS	ICDS I - Accounting Policies		Disclosure	Refer to Schedule for accounting policies adopted. There is no change in any accounting policy adopted during the year. As the assessee does not maintain stock register, we cannot compute the increase/decrease in value of inventories as per the provisions of this ICDS. However, as informed to us, valuation of work-in-progress is taken at cost.								
ICDS	ICDS II - Valuation of Inventories											
ICDS	ICDS III - Construction Contracts		Not Applicable									
ICDS	ICDS IV - Revenue Recognition		Not Applicable									
ICDS	ICDS V - Tangible Fixed Assets		As per clause 18 for depreciation on fixed assets.									
ICDS	ICDS VII - Government Grants		Not Applicable									
ICDS	ICDS IX - Borrowing Costs		Not Applicable									
ICDS	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Not Applicable									
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.		No									
15	Give the following particulars of the capital asset converted into stock-in-trade		Increase in profit(Rs.)	Decrease in profit(Rs.)								
(a)	Description of capital asset		(b) Date of acquisition	(c) Cost of acquisition								
	Nil			(d) Amount at which the asset is converted into stock-in-trade								
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28		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		Amount									
	Description		Amount									
16 c	Escalation claims accepted during the previous year		Amount									
	Nil											
16 d	Any other item of income		Amount									
	Nil											
16 e	Capital receipt, if any		Amount									
	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 age)	Rate of depreciation (In Percent- Class of age)	Opening Value (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)
	Furnitures & Fittings @ 10%	10%	29000	0	0	0	0	0	0	0	2900	26100



Plant & Machinery @ 15%	15%	0	74253	0	0	0	74253	0	5569	68684	
Plant & Machinery @ 40%	40%	10600	0	0	0	0	0	0	4248	6368	
* 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											
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(vii):										
	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 in 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	Amount of tax deducted	
(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	Amount of tax deducted	
(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
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(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
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (ia)

(vi) royalty, license fee, service fee etc. under sub-clause (ib)

(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
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(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
Interest	40b	510466		0	510466 Interest relating to F.Y. 2016-17 claimed in books this year
Interest	40b	615459	615459	0	Interest relating to current year fully allowable
Remuneration	40b	630000	572838	57162	Disallowance of remuneration exceeding allowable portion

(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:

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(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)

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(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.
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(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.
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(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)
Santosh Kumar Lodha		PARTNER'S FATHER	INTEREST ON LOAN	38640

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	
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		GST		198000	
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.)					
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	
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	
Nil				CIN of the company	
				No. of Shares Received	
				Amount of Fair Market consideration paid	
				Market value of the shares	
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)(viib). 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	
Nil					
				Amount of Fair Market consideration received	
				Market value of the shares	
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:					
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:					
SI No.		Nature of Income		Amount	
Nil					
30 Details of any amount borrowed on hand; 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 or hundi Nil	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
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. <b>No</b>											
(b) If yes, please furnish the following details											
Sl 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 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 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 94B. <b>No</b>											
(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 applicable from 1st April, 2019). <b>No</b>											
(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) or the lender or depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was taken or accepted 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, whether the 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 cheque or bank draft.			
Nil											
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	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken					

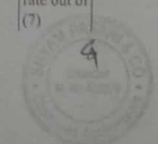




						the person from whom specified sum is received	of electronic clearing system through a bank account	or accepted by an account payee cheque or an account payee bank draft.	
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	(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)	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	Account	Amount of receipt		
		Nil							
31	(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	(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	Account	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 268SS 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.
		Nil							



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)										
	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										
	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 deducted or collected out of (4)	Total amount of tax on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount of tax 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	RCHG02538E	194C	Payments to contractors	3637367	3637367	3637367	37489	0	0	0		
2	RCHG02538E	194H	Commission or brokerage	43000	43000	43000	2150	0	0	0		
3	RCHG02538E	194A	Interest other than interest on securities	38640	38640	38640	3864	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: <b>Yes</b>											
	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	RCHG02538E	26Q	31/07/2017	22/09/2017	Yes						
	2	RCHG02538E	26Q	31/10/2017	31/10/2017	Yes						
	3	RCHG02538E	26Q	31/01/2018	30/01/2018	Yes						
	4	RCHG02538E	26Q	31/05/2018	14/05/2018	Yes						
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>Yes</b>											
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment							
	1	RCHG02538E	98	98	2017-06-06							
	2	RCHG02538E	409	409	2017-09-07							
	3	RCHG02538E	328	328	2017-09-23							
	4	RCHG02538E	120	120	2017-10-28							
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	*Yield of finished products		*Percent of yield	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		*Percent 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	*Yield of finished products		*Percent of yield	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	*Yield of finished products		*Percent of yield	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 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:-

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 No

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		3849300
b	Gross profit / Turnover		%
c	Net profit / Turnover	1420189	3849300 36.89%
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 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 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 No

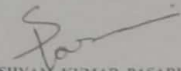

Sl No	Whether report has been furnished by the assessee or its parent entity or an	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report



	alternate reporting entity				
	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 applicable from 1st April, 2019)				
	SI No. of Expenditure incurred during the year	Total amount	Expenditure in respect of entities registered under GST		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	Total payment to registered entities
	Nil				

Place DHANBAD  
Date 30/10/2018

Name SHYAM KUMAR PASARI  
Membership Number 400279  
FRN (Firm Registration Number) 010437C  
Address Q-404, 2ND FLOOR, CITY CENTRE, L.C. ROAD, DHANBAD, JHARKHAND, 826 001.

Form Filing Details  
Revision/Original Original

Addition Details (From Point No. 18)								
Description of Block of Assets	SI.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%	1	26/10/2017	26/10/2017	59521	0	0	0	59521
Plant & Machinery @ 15%	2	23/01/2018	23/01/2018	14732	0	0	0	14732
Total of Plant & Machinery @ 15%								74253
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0

Deduction Details (From Point No. 18)			
Description of Block of Assets	SI.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0



(ANNEXURE- A)

ANNEXURE ANNEXED TO AND FORMING PART OF THE FORM 3CD PARA 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, FOR THE YEAR ENDED ON 31ST MARCH, 2018

SL. NO.	DESCRIPTION OF THE BLOCK OF ASSETS / CLASS OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS AT 01-04-2017	ADDITION DURING THE YEAR		DEDUCTION DURING THE YEAR	DEPRECIATION ALLOWABLE	W.D.V. AS AT 31-03-2018
				>= 180 Days	< 180 Days			
1	FURNITURE AND FITTINGS @ 10%	10%	29,000.00	-	-	-	2,900.00	26,100.00
1A	AIR CONDITIONER	10%	29,000.00	-	-	-	2,900.00	26,100.00
2	SUB-TOTAL 1							
2A	PLANT & MACHINERY @ 15%	15%	-	-	14,732.14	-	1,105.14	13,627.00
2B	MOBILE PHONE	15%	-	-	59,521.00	-	4,464.00	55,057.00
	SCOOTY	15%	-	-	74,253.14	-	5,569.14	68,684.00
3	SUB-TOTAL 2							
3A	PLANT & MACHINERY @ 40%	40%	10,600.00	-	-	-	4,240.00	6,360.00
	AIR CONDITIONER	40%	10,600.00	-	-	-	4,240.00	6,360.00
	SUB-TOTAL 3		39,600.00	-	74,253.14	-	12,709.14	1,01,144.00

SL. NO. ABOVE	ASSETS DETAILS	RATE OF DEPRECIATION	NO. OF DAYS USED	ADDITIONS		PURCHASE VALUE	DEDUCTIONS
				DATE OF PURCHASE	DATE PUT TO USE		
2A	MOBILE PHONE	15%	67	23-01-2018	23-01-2018	14,732.14	
2B	SCOOTY	15%	156	26-10-2017	26-10-2017	59,521.00	

Ganpati Housing (Builder & Developers)

Partner

Ganpati Housing (Builder & Developers)

Partner

Ganpati Housing (Builder & Developers)

Partner



**M/S GANPATI HOUSING BUILDER AND DEVELOPERS**  
 O-405A, CITY CENTRE, L.C. ROAD, DHANBAD, JHARKHAND - 826001  
 PAN - AANFG5752G, GST - Z0AANFG5752G1Z1

**BALANCE SHEET**

CAPITAL & LIABILITIES	NOTES	AS AT MARCH 31, 2018	
		AS AT MARCH 31, 2018	AS AT MARCH 31, 2017
<b>CAPITAL FUND</b>			
(a) Partners' Capital			
(b) Reserves and Surplus (+/-)	1	61,66,702.00	44,10,777.00
<b>NON-CURRENT LIABILITIES</b>			
(a) Long-term borrowings	2	-14,16,414.96	-10,80,678.74
<b>CURRENT LIABILITIES</b>			
(a) Trade Payables	3	3,34,776.00	3,00,000.00
(b) Other Current Liabilities	4	2,70,143.00	3,18,571.00
(c) Short-term Provisions	5	1,53,95,177.16	53,07,500.00
<b>TOTAL</b>	6	<u>101.00</u>	<u>101.00</u>
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
(a) Fixed Assets			
(b) Non-Current Investments	7	1,01,144.00	39,600.00
(c) Other Non-Current Assets	8	-	-
<b>CURRENT ASSETS</b>			
(a) Inventories (W-I-P)		10,89,304.69	1,05,477.00
(b) Trade receivables	22	1,81,24,186.01	78,32,602.33
(c) Cash and bank balances	10	-	-
(d) Short-term loans and advances	11	14,35,849.50	12,78,590.93
(e) Other current assets	12	-	-
<b>TOTAL</b>	13	<u>2,07,50,484.20</u>	<u>92,56,270.26</u>

See accompanying notes forming part of the financial statements (Note 21)

IN TERMS OF OUR REPORT ATTACHED

FOR M/S SHYAM PASARI & CO.

Chartered Accountants

Shyam Pasari

Shyam Kumar Pasari

Partner

Dhanbad | October 30, 2018

FOR AND ON BEHALF OF

M/S GANPATI HOUSING BUILDER AND DEVELOPERS

VIVEK LODHA

ALOK LODHA RAJESH KR. SONI VIVEK LODHA

Partner Partner Partner

Dhanbad | October 30, 2018

Ganpati Housing (Builder & Developers)

*Rajesh Kumar Soni*  
Partner

Ganpati Housing (Builder & Developers)

*[Signature]*  
Partner

Ganpati Housing (Builder & Developers)

*[Signature]*  
Partner

**M/S GANPATI HOUSING BUILDER AND DEVELOPERS**

O-405A, CITY CENTRE, L.C. ROAD, DHANBAD, JHARKHAND - 826001  
 PAN - AANFG5752G, GST - 20AANFG5752G1Z1

**STATEMENT OF PROFIT AND LOSS**

FOR THE YEAR ENDED MARCH 31, 2018

	NOTES	APRIL 1, 2017 TO MARCH 31, 2018	APRIL 1, 2016 TO MARCH 31, 2017
<b>(A) REVENUE</b>			
Revenue from Operations	14	38,49,300.00	-
Other Income	15	10,148.00	10,071.00
<b>TOTAL REVENUE</b>	<b>A</b>	<b>38,59,448.00</b>	<b>10,071.00</b>
<b>(B) EXPENDITURE</b>			
Cost of materials consumed	16	17,96,340.00	-
Finance costs	17	38,640.00	-
Depreciation and amortization expense	20	12,709.14	-
Other expenses	18	5,91,570.08	1,69,314.73
<b>TOTAL EXPENDITURE</b>	<b>B</b>	<b>24,39,259.22</b>	<b>1,69,314.73</b>
<b>(C) Profit before appropriation</b>	<b>(C = A-B)</b>	<b>14,20,188.78</b>	<b>-1,59,243.73</b>
<b>(D) Appropriation of Profit</b>			
Partners' Remuneration		6,30,000.00	2,52,000.00
Interest on Capital (F.Y. 2016-17)		5,10,466.00	-
Interest on Capital (F.Y. 2017-18)		6,15,459.00	-
	<b>D</b>	<b>17,55,925.00</b>	<b>2,52,000.00</b>
<b>(E) PROFIT/ (LOSS) FOR THE PERIOD</b>	<b>(E = C-D)</b>	<b>-3,35,736.22</b>	<b>-4,11,243.73</b>

See accompanying notes forming part of the financial statements (Note 21)

IN TERMS OF OUR REPORT ATTACHED

FOR M/S SHYAM PASARI & CO.

Chartered Accountants

Shyam

Kumar Pasari

CA SHYAM KUMAR PASARI

Partner

Dhanbad | October 30, 2018



FOR AND ON BEHALF OF

M/S GANPATI HOUSING BUILDER AND DEVELOPERS

VIVEK

LODHA

ALOK LODHA

Partner

RAJESH KR. SONI

Partner

VIVEK LODHA

Partner

Dhanbad | October 30, 2018

Ganpati Housing (Builder & Developers)

*Rajesh Kr. Soni*

Partner

Ganpati Housing (Builder & Developers)

*Vivek Lodha*  
Partner

Ganpati Housing (Builder & Developers)

*Alok Lodha*  
Partner



**M/S GANPATI HOUSING BUILDER AND DEVELOPERS**

0-405A, CITY CENTRE, L.C. ROAD, DHANBAD, JHARKHAND - 826001

PAN - AAANFG5752G, GST - 20AAANFG5752G1Z1

**NOTES TO FINANCIAL STATEMENTS**

FOR THE YEAR ENDED MARCH 31, 2018

**1. PARTNER'S CAPITAL**

PARTNERS	PAN	OPENING BALANCE	INT. ON CAP FY 2016-17	INT. ON CAP FY 2017-18	PARTNER'S SALARY	INTRODUCTION Less (drawings)	CLOSING BALANCE
ALOK LODHA	AEJPL4792F	12,86,839.00	1,48,950.00	1,80,605.00	2,10,000.00	-	18,26,394.00
RAJESH KUMAR SONI		16,77,828.00	1,85,661.00	2,31,917.00	2,10,000.00	-	23,05,406.00
VIVEK LODHA	ACAPL3445L	14,46,110.00	1,75,855.00	2,02,937.00	2,10,000.00	-	20,34,902.00
<b>TOTAL</b>		<b>44,10,777.00</b>	<b>5,10,466.00</b>	<b>6,15,459.00</b>	<b>6,30,000.00</b>	<b>-</b>	<b>61,66,702.00</b>

**2. RESERVES AND SURPLUS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
<b>SURPLUS (+) / DEFICIT (-) IN THE STATEMENT OF INCOME AND EXPENDITURE</b>		
Opening balance	-10,80,678.74	-6,69,435.01
Surplus for the year	-3,35,736.22	-4,11,243.73
<b>TOTAL</b>	<b>-14,16,414.96</b>	<b>-10,80,678.74</b>

Ganpati Housing (Builder & Developers)  
Partner

Ganpati Housing (Builder & Developers)  
Partner



**VIVEK  
LODHA**

Ganpati Housing (Builder & Developers)  
Rajesh Kumar Soni  
Partner

Chartered Accountants, 100/101/102/103/104/105/106/107/108/109/110/111/112/113/114/115/116/117/118/119/120, 1st Floor, Sector-14, Connaught Place, New Delhi-110008.  
Date: 2018.03.31 10:53:10 (IST)

**LONG-TERM BORROWINGS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Secured Borrowings		
Unsecured Borrowings		
<b>TOTAL</b>	<b>3,34,776.00</b>	<b>3,00,000.00</b>

**TRADE PAYABLES**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Payable to suppliers of goods		
Payable to suppliers of services		
<b>TOTAL</b>	<b>2,70,143.00</b>	<b>3,18,571.00</b>

**OTHER CURRENT LIABILITIES**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Statutory remittances		
Service Tax Payable		
Payable	1,97,999.58	1,80,321.00
Banking Advance Received	6,834.00	1,500.00
Others	1,51,90,343.58	51,25,679.00
<b>TOTAL</b>	<b>1,53,95,177.16</b>	<b>53,07,500.00</b>

**SHORT-TERM PROVISIONS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Provisions	101.00	101.00
<b>TOTAL</b>	<b>101.00</b>	<b>101.00</b>

**FIXED ASSETS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
IMMUTABLE ASSETS [See Note 20]	1,01,144.00	39,600.00
MUTABLE ASSETS [See Note 20]		
<b>TOTAL</b>	<b>1,01,144.00</b>	<b>39,600.00</b>



**VIVEK  
LODHA**

Digitally signed by VIVEK LODHA  
DN: cn=VIVEK LODHA, o=SHIVAM PASARI & CO., ou=SHIVAM PASARI & CO., email=vivek@shivampasari.com, c=IN  
Date: 2018.03.31 11:04:55 +05'30'

Ganpati Housing (Builder & Developers)

*Rajesh Kumar S.*  
Partner

Ganpati Housing (Builder & Developers)

*[Signature]*  
Partner

Ganpati Housing (Builder & Developers)

*[Signature]*  
Partner

**8. NON-CURRENT INVESTMENTS**

	MARCH 31, 2018		MARCH 31, 2017	
	QUANTITY	AMOUNT	QUANTITY	AMOUNT
Investment in Securities (Quoted)	0	-	0	-
Investment in Securities (unquoted)	0	-	0	-
<b>TOTAL</b>	0	-	0	-

**9. OTHER NON-CURRENT ASSETS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Security Deposits	-	-
Advance to Parties	3,720.00	3,720.00
GST Input Claim	-	1,01,757.00
Advance Income Tax	6,35,202.69	-
FDS on FDR	4,50,000.00	-
	382.00	-
<b>TOTAL</b>	<b>10,89,304.69</b>	<b>1,05,477.00</b>

**10. TRADE RECEIVABLES (UNSECURED) (CONSIDERED GOOD, UNLESS STATED OTHERWISE)**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Outstanding for a period more than six months	-	-
Outstanding for a period less than six months	-	-
<b>TOTAL</b>	-	-

**11. CASH AND BANK BALANCES**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Cash and cash equivalents	-	-
Cash on hand	-	-
Balances with banks:	5,44,575.00	1,61,723.00
<b>OTHERS</b>	8,91,274.50	11,16,867.93
Balances with banks:	-	-
Fixed deposit accounts	-	-
<b>TOTAL</b>	<b>14,35,849.50</b>	<b>12,78,590.93</b>

**12. SHORT-TERM LOANS AND ADVANCES (UNSECURED) (CONSIDERED GOOD UNLESS STATED OTHERWISE)**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Unsecured Loans	-	-
Others	-	-
<b>TOTAL</b>	-	-

**13. OTHER CURRENT ASSETS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Unsecured Interests	-	-
Others	-	-
<b>TOTAL</b>	-	-

Ganpati Housing (Builder & Developer)  
Partner



Ganpati Housing (Builder & Developers)  
Partner

**VIVEK  
LODHA**

Ganpati Housing (Builder & Developers)  
Rajesh Kumar Saini  
Partner

Digitally signed by VIVEK LODHA  
DN: cn=VIVEK LODHA, o=VIVEK LODHA, email=vivek@vivek.com, c=IN  
Date: 2018.03.31 11:00:07 +05'30'

**14. REVENUE FROM OPERATIONS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Turnover of Goods		
Turnover of Services		
<b>TOTAL</b>	<b>38,49,300.00</b>	<b>-</b>

**15. OTHER INCOME**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Interest income on bank deposit		
Interest on I.T. Refund		
Misc. Receipts	10,148.00	71.00
<b>TOTAL</b>	<b>10,148.00</b>	<b>10,000.00</b>

**16. COST OF MATERIAL CONSUMED**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Site Development & Construction expenses		
Less: Changes in inventories of Stock-in-Trade	1,20,87,923.68	42,52,152.20
Closing Work-in-Process		
Less: Opening Work-in-process	1,81,24,186.01	78,32,602.33
Net Changes	78,32,602.33	35,80,450.13
<b>TOTAL</b>	<b>1,02,91,581.68</b>	<b>42,52,152.20</b>

**17. FINANCE COSTS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Interest on Borrowings		
Others	38,640.00	-
<b>TOTAL</b>	<b>38,640.00</b>	<b>-</b>

**18. OTHER EXPENSES**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Bank Charges		
Office Rent	2,746.05	3,579.93
Office Maintenance	1,20,000.00	1,20,000.00
Int. on TDS	10,678.00	8,991.00
Printing & Stationery	955.00	143.00
Accountant's Salary		0.80
Legal Compliance Expenses	1,80,000.00	24,000.00
Telephone Expenses	7,000.00	6,000.00
Advertisement Exp	7,590.00	6,600.00
Commission	71,047.25	-
General Exp	43,000.00	-
Miscellaneous Exp.	7,263.70	-
Computer Expenses	334.00	-
R/off	4,322.02	-
Security Charge	777.06	-
Traveling Exp.	31,225.00	-
<b>TOTAL</b>	<b>1,04,632.00</b>	<b>-</b>

**19. WORK-IN-PROGRESS**

	FOR THE YEAR ENDED MARCH 31, 2018	FOR THE YEAR ENDED MARCH 31, 2017
Balance B/F	78,32,602.33	35,80,450.13
Site Development & Construction expenses	1,20,87,923.68	42,52,152.20
	1,99,20,526.01	78,32,602.33
Less: Value of Flat Registered/transferred	17,96,340.00	-
<b>TOTAL</b>	<b>1,81,24,186.01</b>	<b>78,32,602.33</b>

Ganpati Housing (Builder & Developers)

Partner



VIVEK LODHA

Ganpati Housing (Builder & Developers)

Partner

Ganpati Housing (Builder & Developers) Partner

DETAILS OF FIXED ASSETS AND DEPRECIATION

BLOCK OF ASSETS	RATE OF DEPN.	AS AT 31/03/2017	ADDITION		DEDUCTION	DEPN.	AS AT 31/03/2018
			>179 Days	<180 Days			
<b>DEPRECIABLE ASSETS</b>							
PLANT & MACHINERY	40%	10,600.00					
COMPUTERS	10%	29,000.00					
AIR CONDITIONERS	15%					4,240.00	6,360.00
MOBILE PHONE	15%					2,900.00	28,100.00
SCOOTY			14,737.14			1,105.14	13,627.00
TOTAL (1)		39,600.00				4,464.00	55,007.00
<b>INDIFFERIBLE ASSETS</b>	25%		74,253.14			12,709.14	1,01,144.00
TOTAL (2)							
TOTAL (1)+(2)+(3)		39,600.00		74,253.14		12,709.14	1,01,144.00

VIVEK LODHA

Chartered Accountant (Firm) Member of Institute of Cost Accountants of India Member of Institute of Company Secretaries of India Member of Institute of Tax Practitioners of India Member of Institute of Financial Planners of India Member of Institute of Business Valuers of India Member of Institute of Management Consultants of India Member of Institute of Business Process Outsourcing of India Member of Institute of Business Process Outsourcing of India Member of Institute of Business Process Outsourcing of India



Ganpati Housing (Builder & Developers)  
*Rajesh Kumar Jain*  
 Partner

Ganpati Housing (Builder & Developers)  
  
 Partner

Ganpati Housing (Builder & Developers)  
  
 Partner

21. NOTES TO ACCOUNTS

1. Significant Accounting Policies
- a) The Accounts have been prepared on Mercantile System of Accounting on a going concern basis.
  - b) Turnover is recognised on transfer of flats to the persons booking on advance
  - c) Purchase are recognised after purchase return & discounts, if any.
  - d) The W-I-P as on 31.03.2018 have been valued at cost, valued & certified by the management.
  - e) The fixed assets has been taken at written down value
  - f) Depreciation has been provided on the fixed assets during the year in accordance with the provisions of the income tax act, 1961.
  - g) Borrowing Costs has been recognised as per statements received from the lender.
  - h) All the known liabilities has been provided for to the extent they were ascertainable.
  - i) No provision for income tax has been provided in the account, however it will be charged to capital account as and when assessment is completed.
  - j) Provision for audit fees not done. It will be charged on receipt of actual bill.

IN TERMS OF OUR REPORT ATTACHED

FOR SHYAM PASARI & CO.

Chartered Accountants

Shyam

Kumar Pasari

CA Shyam Kumar Pasari

Partner

Dhanbad | October 30, 2018

FOR AND ON BEHALF OF

M/S GANPATI HOUSING BUILDER AND DEVELOPERS

**VIVEK LODHA**

ALOK LODHA  
Partner

RAJESH KR. SONI  
Partner

VIVEK LODHA  
Partner

Dhanbad | October 30, 2018



Ganpati Housing (Builder & Developers)

*Rajesh Kumar Soni*

Partner

Ganpati Housing (Builder & Developers)

Partner

Ganpati Housing (Builder & Developers)

Partner