

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name ANUJ KUMAR			PAN AOLPK5820P			
	Flat/Door/Block No B-130 PKT-12LIG	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-3	Status Individual		
	Road/Street/Post Office	Area/Locality JASOLA VIHARSARITA VIHAR					
	Town/City/District DELHI	State JHARKHAND	Pin/ZipCode 811310	Aadhaar Number/Enrollment ID XXXX XXXX 9516			
	Designation of AO(Ward/Circle) WARD 28(5), DELHI			Original or Revised ORIGINAL			
	E-filing Acknowledgement Number 276610241311017			Date(DD/MM/YYYY) 31-10-2017			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	851630
		2	Deductions under Chapter-VI-A			2	140518
		3	Total Income			3	711110
		3a	Current Year loss, if any			3a	0
4		Net tax payable			4	69239	
5		Interest payable			5	7191	
6		Total tax and interest payable			6	76430	
7		Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	9465	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	66970		
	e		Total Taxes Paid (7a+7b+7c+7d)	7e	76435		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	10		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by ANUJ KUMAR in the capacity of _____
 having PAN AOLPK5820P from IP Address 47.29.69.15 on 31-10-2017 at RANCHI
 Dsc SI No & issuer 12930700CN=eMudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FINANCIAL STATEMENT & TAX AUDIT REPORT

OF

KUMAR ENTERPRISES & Co.

FOR THE F.Y. 2016-17 (A.Y. 2017-18)

ALOK ANAND & Co.

Chartered Accountants

**A605, Vasundhra Garden, Tetar Toli
Harihar Singh Road, Bariatu, Ranchi- 834009
(Jharkhand)**

Mobile No: 9038434437, 9471261764

Email-id: caulokanand@gmail.com

Tax Payer Counterfoil

PAN **AOLPK5820P**

Received from : ANUJ KUMAR

Rs : **66970/-**

(in words) : Sixty Six Thousand And Nine
Hundred And Seventy Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head :OTHER THAN
COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : **2017-18**



Payment Status : **Success**

SBI Ref No. : **IK00IRBXA0**

	BSR Code	Tender date	Challan No
CIN	0013283	311017	01594
Date of challan :	31-10-2017		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2017 and the Profit and loss account for the period beginning from 2016-04-01 to ending on 2017-03-31 attached herewith, of ANUJ KUMAR M/S KUMAR ENTERPRISES & CO., NAYA BAZAR, JAINANGAR, LAKHISARAI, BIHAR, 811310 AOLPK5820P.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at Naya Bazar, Jainagar, Lakhisarai- 811310 (Bihar), and 1 branches.

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

These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our tax audit. We conducted tax audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. In our opinion the management has complied with the accounting standard prescribed by I.C.A.I. so far as applicable to them.

(b) Subject to above,-

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

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

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2017 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place RANCHI
Date 26/10/2017

Name ALOK ANAND
Membership Number 431565
FRN (Firm Registration Number) 0021456C
Address ALOK ANAND & CO., A605, VASUNDHRA GARDEN, TETAR TOLI, HARIHAR SINGH ROAD, BARIATU, RANCHI, JHARKHAND, 834009



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	ANUJ KUMAR			
2	Address	M/S KUMAR ENTERPRISES & CO., NAYA BAZAR, JAINA NGAR, LAKHISARAI, BIHAR, 811310			
3	Permanent Account Number (PAN)	AOLPK5820P			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes			
	Sl No.	Type	Registration Number		
	1	Sales VAT/Tax BIHAR	10552360071		
	2	Sales VAT/Tax BIHAR	10552202138		
	3	Sales VAT/Tax JHARKHAND	20610300138		
5	Status	Individual			
6	Previous year from	2016-04-01 to 2017-03-31			
7	Assessment Year	2017-18			
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 in business exceeding Rs. 1 crore			
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 (%)
	Nil				
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	
	Trading	Wholesalers		0203	
	Contractors	Civil Contractors		0501	
10	b If there is any change in the nature of business or profession, the particulars of such change				
	Business	Sector	SubSector		Code
	Nil				
11	a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed				
	No				
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, Bank Book, Ledgers, Journal, Purchase Register, Sales Register.	NAYA BAZAR	JAINAGAR	LAKHISARAI	BIHAR
	Cash Book, Bank Book, Ledgers, Journal, Purchase Register, Sales Register.	204, PRASAD COMP LEX	CHADRI	RANCHI	JHARKHAND
					PinCode
					811310
					834001
11	c List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	Cash Book, Bank Book, Ledgers, Journal, Purchase Register, Sales Register.				
	Cash Book, Bank Book, Ledgers, Journal, Purchase Register, Sales Register.				
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, 44AF, 44AE, 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 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									
	ICDSI	THE ASSESSEE HAS FOLLOWED FUNDAMENTAL ACCOUNTING POLICIES OF GOING CONCERN, CONSISTENCY AND ACCRUAL. FOLLOWED METHOD OF ACCOUNTING U/S 145 OF IT ACT, NO CHANGE IN ACCOUNTING.									
	ICDSII	at cost or market value whichever is lower									
	ICDSIII	revenue has been recognised by percentage completion basis									
	ICDSIV	The seller has transferred the property in the goods to the buyer for consideration and the transfer of goods results in transfer of risk & rewards of ownership to the buyer for other than construction business									
	ICDSV	refer clause 18 of form 3CD									
14 a	Method of valuation of closing stock employed in the previous year.	at cost or market value whichever is lower									
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									
	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)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Additions Change in Rate of Ex-charge (3)	Subsidy Grant (4)	Total Value of Purchases (5)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (B-C-D)

Plant & Machinery @ 15%	15%	1022106	0	0	0	0	0	195000	124067	703039
Plant & Machinery @ 60%	60%	2	31500	0	0	0	31500	0	9451	22051
Furnitures & Fittings @ 10%	10%	35965	0	0	0	0	0	0	3597	32368

* 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.
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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
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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
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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
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(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
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(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
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(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 200(1)

	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	Payment Made(Amount)							
	SABITA KUMARI	CBYPK7688F	WIFE	SALARY	120000							
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.												
	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), (b), (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			
		Nil											
26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section					Nature of liability			Amount			
		Nil											
(State whether sales 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 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 in accounts									No		
		CENVAT			Amount			Treatment in Profit and Loss/Accounts					
		Opening Balance											
		CENVAT Availed											
		CENVAT 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											
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											
31	a	Particulars of cash 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 bank or the lender	Address of the lender	Permanent Address of the lender	Amount of loan or deposit	Whether the loan or deposit is for a specific purpose	Maximum amount	Whether the loan or deposit was taken or	In case the loan or deposit was taken or	Date of loan or deposit	Date of repayment	

Handwritten signature and stamp at the bottom left corner.

			available with the assessee) of the lender or the depositor	deposit taken or accepted	deposit was squared up during the previous year	the account at any time during the previous year	or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	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	KOHINOOR BRICKS	muzaffarpur		300000	No	300000	Yes-Electronic clearing system	
2	MAA VASH UNBRA CONSTRUCTION	muzaffarpur		1000000	No	1000000	Yes-Electronic clearing system	
3	MAA CONSTRUCTION	ranchi		50000	No	50000	Yes-Electronic clearing system	
4	PRAMOD KUMAR	ranchi		250000	No	250000	Yes-Electronic clearing system	

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)

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 c Particulars of each repayment of loan or deposit 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 taken or accepted by an account payee cheque or an account payee bank draft.
1	chaterjee	ranchi		100000	400000	Yes-Cheque	Account payee cheque

31 d Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received 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 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 2691 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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft 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 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

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) **Yes**

S.No	Section	Amount
1	80C	127081
2	80D	12800

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 **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)
Nil									

34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: **Not Applicable**

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 transactions which are required to be reported
Nil				

34 c Whether the assessee is liable for interest under section 201(1A) or section 206(1C)? If yes, please furnish

Not Applicable

	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									
	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 :									
	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 :									
	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 :									
	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 :-									
	(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	Amount	Dates of payment				
	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:									
No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee	19679190			9954566					
b	Gross profit / Turnover	3611467	19679190	18.35%	1513714	9954566	15.21%			
c	Net profit / Turnover	850992	19679190	4.32%	629713	9954566	6.33%			

d	Stock-in-Trade Turnover	11099173	19679190	56.40%	5915039	9954566	59.42%
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					

Place **RANCHI**
Date **26/10/2017**

Name **ALOK ANAND**
Membership Number **431565**
FRN (Firm Registration Number) **0021456C**

Address

Alok Anand
ALOK ANAND & CO., A605, VASUNDHRA GARDEN, TETAR TOLL, HARIHAR SINGH ROAD, BARIATU, RANCHI, JHARKHAND, 834009.



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	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 60%	1	03/03/2017	03/03/2017	31500	0	0	0	31500
Total of Plant & Machinery @ 60%								31500
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0



Deduction Details (From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	19/08/2016	195000
Total of Plant & Machinery @ 15%			195000
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

M/s Kumar Enterprises & Co.

Head Office:- Lakhisarai, Bihar (Branch- Ranchi, Jharkhand)

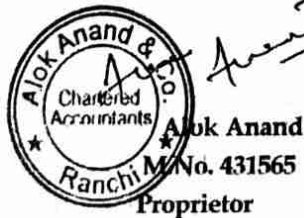
Balance Sheet As On 31st March, 2017

PARTICULARS	SCH NO	CURRENT YEAR
I. Sources Of Funds		
(1) Capital Account	1	65,65,584.32
(2) Secured Loans	2	53,96,155.75
(3) Unsecured Loans	3	21,49,000.00
Total Funds		1,41,10,740.07
II. Application Of Funds		
(1) <u>Fixed Assets</u>	4	7,57,458.00
(2) <u>Investment</u>		11,52,618.00
(3) <u>Current Assets Loans & Advances</u>		1,10,99,172.53
(a) Inventories (As Taken, Valued & Certified By Management)		20,81,975.00
(b) Debtors	5	17,17,492.57
(c) Cash & Bank Balance	6	5,00,000.00
(d) Other Current Assets	7	28,21,887.34
(e) Loans & Advances	8	1,82,20,527.44
Total Current Assets Loans & Advances		1,82,20,527.44
Less: <u>Current Liabilities & Provisions</u>		
(a) Current Liabilities	9	60,19,863.37
Net Current Assets		1,22,00,664.07
Branch		-
Total (Rs.)		1,41,10,740.07

AS PER OUR REPORT OF EVEN DATE ATTACHED.

REFER SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS IN SCHEDULE - 13

For Alok Anand & Co.
Chartered Accountants
ICAI Firm Reg. No. 021456C



Place : Ranchi
Date : 26.10.2017

For Kumar Enterprises & Co.

Kumar Enterprises & Co.
Proprietor
Proprietor

M/s Kumar Enterprises & Co.

Head Office:- Lakhisarai, Bihar (Branch- Ranchi, Jharkhand)

Profit & Loss Account for the Year Ending 31st March, 2017

PARTICULARS	SCH NO	CURRENT YEAR
INCOME		
1. Sales		95,75,125.10
2. Construction & Contract Work		97,39,000.00
3. Other Income	10	2,70,886.00
TOTAL INCOME		1,95,85,011.10
EXPENSES		
1. Opening Stock		59,15,037.67
Opening Building Development		58,28,655.00
Add : Purchases		1,23,86,125.07
Add: Direct Expenses for Construction & Contract		29,30,310.28
Add : Other Direct Expenses		12,588.58
Less : Discount		-
		2,70,72,716.60
Less: Closing Stock of Materials		80,280.00
Less: Stock of Building & WIP		46,57,808.19
Less : Closing Stock		63,61,084.34
COST OF GOODS SOLD		1,59,73,544.07
2. Payment To Employees	11	13,26,200.00
3. Administrative & Operating Expenses	12	7,44,131.87
4. Discount to Customers		9,747.00
TOTAL EXPENDITURE OTHER THAN INT. & DEP.		1,80,53,622.94
EARNINGS BEFORE DEPRECIATION		15,31,388.16
Depreciation		1,37,115.00
EARNINGS BEFORE INTEREST		13,94,273.16
Less: Finance Charge		5,43,281.00
PROFIT BEFORE TAX		8,50,992.16
Less: Provision for income Tax		-
NET PROFIT TRANSFERRED TO PARTNER'S CAPITAL ACCOUNT		8,50,992.16

AS PER OUR REPORT OF EVEN DATE ATTACHED.

REFER SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS IN SCHEDULE - 13

For Alok Anand & Co.
Chartered Accountants
ICAI Firm Reg. No. 021456C



Alok Anand
M.No. 431565
Proprietor

Place : Ranchi
Date : 26.10.2017

For: Kumar Enterprises & Co.

Kumar Enterprises & Co.
Anand
Proprietor

M/s Kumar Enterprises & Co.

Head Office:- Lakhisarai, Bihar (Branch- Ranchi, Jharkhand)

Schedules To Balance Sheet & Profit & Loss Account For The Year Ending 31st March, 2017

S. No.	PARTICULARS	CURRENT YEAR
1	Capital Account	
	Opening Balance	62,21,525.62
	Profit for the Year	8,50,992.16
	Less: Withdrawal net of introduction	5,06,933.46
	Total (Rs.)	65,65,584.32
2	Secured Loans	
	Bank Overdraft	50,41,332.75
	Muthoot Finance	2,041.00
	Car Loan	3,52,782.00
	Total (Rs.)	53,96,155.75
3	Unsecured Loans	
	Chaterjee	3,00,000.00
	Govinda	49,000.00
	Pramod Kumar	2,50,000.00
	Kohinoor Bricks	3,00,000.00
	Maa Vashundhara Construction	10,00,000.00
	Maa Construction	2,00,000.00
	Subhash Kumar	50,000.00
	Total (Rs.)	21,49,000.00
4	Fixed Assets	
	(As per Annexure "A")	Total (Rs.)
		7,57,458.00
5	Sundry Debtors	
	(Unsecured, Considered Good)	Total (Rs.)
		20,81,975.00
6	Cash & Bank Balances	
	Bank of Baroda 30430100007995	25100.00
	Canara Bank Ranchi	1102203.00
	Post Office Saving A/c	100.00
	Punjab National Bank	592.69
	Bank of India	1664.59
	Canara Bank C/a (00029)	3199.01
	FDR	10714.00
	State Bank of India(C/a)(1063)	699.25
	Cash-in-Hand	5,73,220.03
		17,17,492.57

7	Other Current Assets		
	Security Deposits		5,00,000.00
		Total (Rs.)	5,00,000.00
8	Loans & Advances		
	(A) Advances to Suppliers		
	Basant Agencies		24,000.00
	Others		1,46,000.00
	Escort Ltd.		3,92,853.00
		Total (A)	5,62,853.00
	(B) Other Loans & Advances		
	Input Vat Receivable		1,54,295.04
	Advance For Land		2,00,000.00
	Ramparikh Singh		50,000.00
	Tahseen Ahmad		9,00,000.00
	Insurance Claim		9,38,468.00
	TDS Receivable		16,271.30
		Total (B)	22,59,034.34
	Total Loans & Advances (A)+(B)	28,21,887.34	
9	Current Liabilities		
	(A) Sundry Creditors		
	Goel Chemicals		52,778.00
	Manan Tractor and Auto Accessories		13,188.00
	Shiv Sakti Cent		21,096.37
	Others		34,83,071.50
	Somnath Enterprises		23,236.00
		Total (A)	35,93,369.87
	(B) Provision for Expenses & Statutory Liabilities		
	VAT Payable		66,992.50
	Audit Fee		33,000.00
		Total (B)	99,992.50
	(C) Advance From Customers For Tractors		
			23,26,501.00
(D) Provision for Income Tax			
		-	
	Total Current Liabilities (A+B+C) (Rs.)	60,19,863.37	
10	Other Income		
	Discount		1,72,766.00
	Interest on Security		11,000.00
	Commission		4,280.40
	Other Interest		30.00
	Misc. Income		82,809.60
	Total Payment to Employees (Rs.)	2,70,886.00	
11	Payment To Employees		
	Salary		10,51,200.00
	Account Writing Charges		2,10,000.00
	Incentive to Staff		65,000.00
	Total Payment to Employees (Rs.)	13,26,200.00	

12	Administrative & Operating Expenses	
	Audit Fees	18,000.00
	Annual Maintenance Charges	33,399.00
	Bank Charges	25,785.93
	Office Expenses	86,497.00
	Electricity Expenses	66,597.00
	Other Interest	46,132.14
	Insurance	70,235.00
	Legal & Professional Charges	30,000.00
	Travelling & Conveyance Expense	1,58,171.00
	Municipal Tax	25,200.00
	Registration of Expense	1,80,920.00
	News Paper & Periodicals	14,032.00
	Printing & Stationary	1,40,700.00
	Rounding Off	2.53
	Shop Rent	2,04,000.00
	Expenses Apportioned to Construction A/c	(3,55,539.73)
	Total Administrative & Operating Expenses (Rs.)	7,44,131.87

Sd/-