

DIAN 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
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		ANUJ KUMAR		PAN		AOLPK5820P	
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted		ITR-3	
	B-130 PKT-12LIG							
	Road/Street/Post Office		Area/Locality		Status		Individual	
			JASOLA VIHARSARITA VIHAR					
	Town/City/District		State		Pin/ZipCode		Aadhaar Number/Enrollment ID	
	DELHI		JHARKHAND		811310		XXXX XXXX 9516	
	Designation of AO(Ward/Circle)		WARD 28(5), DELHI		Original or Revised		ORIGINAL	
	E-filing Acknowledgement Number		370641041311018		Date(DD/MM/YYYY)		31-10-2018	
	COMPUTATION OF INCOME AND TAX THEREON	1		Gross total income		1		2510366
2		Deductions under Chapter-VI-A		2		99681		
3		Total Income		3		2410690		
3a		Current Year loss, if any		3a		0		
4		Net tax payable		4		551778		
5		Interest and Fee Payable		5		0		
6		Total tax, interest and Fee payable		6		551778		
7		Taxes Paid		7a		0		
		a Advance Tax		7b		834808		
		b TDS		7c		0		
		c TCS		7d		0		
		d Self Assessment Tax		7e		834808		
		e Total Taxes Paid (7a+7b+7c +7d)						
8		Tax Payable (6-7e)		8		0		
9		Refund (7e-6)		9		283030		
10		Exempt Income		Agriculture				
				Others				

This return has been digitally signed by ANUJ KUMAR in the capacity of Selfhaving PAN AOLPK5820P from IP Address 42.110.129.121 on 31-10-2018 at DELHIDsc SI No & issuer 14895652CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : ANUJ KUMAR
 Father's Name : HARDEO SINGH
 Address(O) : B-130 PKT-12LIG, JASOLA VIHARSARITA VIHAR, DELHI, JHARKHAND-811310
 Mobile No. : 8603285880 Date of Birth : 20/12/1979
 Permanent Account No : AOLPK5820P
 AADHAR No. : 208465279516
 Sex : Male Resident Status : Resident
 Status : Individual Assessment Year : 2018-2019
 Previous year : 2017-2018 Return : ORIGINAL
 Ward/Circle : BUILDING OF COMPLETE CONSTRUCTIONS OR PARTS CIVIL CONTRACTORS - 06002
 Nature of Business or Profession

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from Salary	0	0
Income from House Property	0	0
Income From Business or Profession	2510366	2510366
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		2510366
Less : Deduction under Chapter VIA		99681
Total Income		2410685
Rounding off u/s 288A		2410690
Income Taxable at Normal Rate	2410690	
Income Taxable at Special Rate	0	

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	535707	
Total Tax		535707
Add : Education Cess		10714
Total		546421
Add : Secondary & Higher Education Cess		5357
Total		551778
Less : TDS/TCS		834808
Assessed Tax		-283030
Amount Refundable		283030
Amount Refundable Rounded Off u/s 288 B		283030

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BUS-1		2510366
Net Profit As Per P&L A/c	2518535	
Add: Items Inadmissible/for Separate Consideration	134305	
Depreciation Separately Considered	134305	
Sub Total	2652840	
Less: Items Admissible/for Separate Consideration	142474	
Depreciation Allowed as Per IT Act	142474	
Income From BUS-1	2510366	

Deductions Under Chapter VIA

99681

Description		Gross Amount	Deductable Amount
u/s 80C In Respect of Investments Other	85681	85681	85681
u/s 80D Medical Insurance Premium		14000	14000

Return Filing Due Date : 30/09/2018
Due Date Extended upto : 31/10/2018
Interest Calculated Upto : 31/10/2018

Return Filing Section : 139(1)
Notification No : 225/358/2018/ITA.11

Verified By : ANUJ KUMAR

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 2018 and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017 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, 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 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 **28/10/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

ALOK ANAND
431565
0021456C
204 PRASAD COMPLEX, CHADRI, LIN
E TANK ROAD, RANCHI, JHARKHAN
D. 834001



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, 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				
5	Sl No.	Type	Registration Number			
	1	Sales VAT/Tax BIHAR	10552360071			
	2	Sales VAT/Tax BIHAR	10552202138			
	3	Sales VAT/Tax JHARKHAND	20610300138			
	4	Goods and Services Tax BIHAR	10AOLPK5820P1ZR			
5	Goods and Services Tax JHARKHAND	20AOLPK5820P1ZQ				
5	Status	Individual				
6	Previous year from	01/04/2016 to 31/03/2017				
7	Assessment Year	2018-19				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
9	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
9 b	Name				Profit Sharing Ratio (%)	
	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.					
10 a	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).					
10 b	Sector	Sub Sector			Code	
	CONSTRUCTION	Building of complete constructions or parts- civil contractors			06002	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
11 a	Business	Sector	SubSector		Code	
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				No	
11 a	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					
11 c	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 COMPLEX	CHADRI	RANCHI	JHARKHAND	
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
12	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, 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 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.) Net effect(Rs.)
	Total	
13 f	Disclosure as per ICDS.	
	ICDS	Disclosure
	ICDS I - Accounting Policies	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.
	ICDS II - Valuation of Inventories	at cost or market value whichever is lower
	ICDS III - Construction Contracts	revenue has been recognised by percentage completion basis
	ICDS IV - Revenue Recognition	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
	ICDS V - Tangible Fixed Assets	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/Class of Assets	Rate of depreciation (In Percentage)
	Opening WDV (A)	
	Purchase Value (1)	MOD-VAT (2)
	Change in Rate of Exchange (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%	32368	0	0	0	0	0	0	3237	29131
Plant & Machinery @ 15%	15%	703039	108900	0	0	0	108900	0	113623	698316
Plant & Machinery @ 40%	40%	22051	21563	0	0	0	21563	0	17445	26169

* 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		Amount in Rs.
Particulars		
Personal expenditure		Amount in Rs.
Particulars		
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.
Particulars		
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.
Particulars		
Expenditure incurred at clubs being cost for club services and facilities used.		Amount in Rs.
Particulars		
Expenditure by way of penalty or fine for violation of any law for the time being force		Amount in Rs.
Particulars		
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
Particulars		
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
Particulars		

(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)

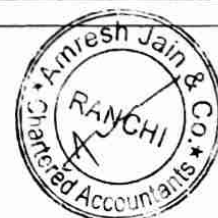
(A) Details of payment on which tax is not deducted:

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 139.



	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:												
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account 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 Number of the payee, if available	Account 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	240000							
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section	Description	Amount									
	Nil											
25	Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any							
	Nil											



26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-													
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-													
26 (i)(A)(a)		Paid during the previous year					Nature of liability			Amount			
Section Nil													
26 (i)(A)(b)		Not paid during the previous year					Nature of liability			Amount			
Section 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)													
		Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					Nature of liability			Amount			
Section Nil													
26 (i)(B)(b)		not paid on or before the aforesaid date					Nature of liability			Amount			
Section Nil													
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No													
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts No													
		CENVAT/ITC					Amount			Treatment in Profit and Loss/Accounts			
Opening Balance													
Credit Availed													
Credit Utilized													
Closing/Outstanding Balance													
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-													
		Type			Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)			
Nil													
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)													
		Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of consideration paid	Fair Market value of the shares
Nil													
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(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		Amount of consideration received		Fair Market value of the shares	
Nil													
A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: No													
		Sl No.					Nature of Income			Amount			
Nil													
B(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details: No													
		Sl No.					Nature of Income			Amount			
Nil													
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) No													
		Name of the person from whom	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



(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
Nil						

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017"

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	chaterjee	ranchi		100000	400000	Yes-Cheque	Account payee cheque

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	Amount of repayment of loan or deposit or any specified advance received otherwise than



	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.					
	Nil											
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Not Applicable	
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil											
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil											
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil											
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil											
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil											
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	Dates of payment					
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-										No	
	Sl No.	Amount received (in Rs.)					Date of receipt					
	Nil											
37	Whether any cost audit was carried out										Not Applicable	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944										Not Applicable	



	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						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	64804329			19679190		
b	Gross profit / Turnover	5810599	64804329	8.97%	3611467	19679190	18.35%
c	Net profit / Turnover	1964235	64804329	3.03%	850992	19679190	4.32%
d	Stock-in-Trade / Turnover	3436174	64804329	5.30%	11099173	19679190	56.40%
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						No
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
	A(c) If Not due, please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
	Nil						

Place **RANCHI**
Date **28/10/2018**

Name
Membership Number

ALOK ANAND
431565



FRN (Firm Registration Number) **0021456C**

Address

**204 PRASAD COMPLEX, CHADRI, LIN
E TANK ROAD, RANCHI, JHARKHAN
D. 834001,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								108900
Plant & Machinery @ 15%	1	10/10/2017	10/10/2017	108900	0	0	0	108900
Total of Plant & Machinery @ 15%								108900
Plant & Machinery @ 40%	1	23/06/2017	23/06/2017	21563	0	0	0	21563
Total of Plant & Machinery @ 40%								21563

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.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



M/s Kumar Enterprises & Co.

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

Balance Sheet As On 31st March, 2018

PARTICULARS	SCH NO	CURRENT YEAR
I. Sources Of Funds		
(1) Capital Account	1	82,76,924.85
(2) Secured Loans	2	52,60,154.26
(3) Unsecured Loans	3	33,49,000.00
Total Funds		1,68,86,079.11
II. Application Of Funds		
(1) Fixed Assets	4	39,51,615.50
(2) Investment		4,02,618.00
(3) Current Assets Loans & Advances		
(a) Inventories (As Taken, Valued & Certified By Management)		34,36,174.00
(b) Debtors	5	2,46,56,301.00
(c) Cash & Bank Balance	6	42,09,792.18
(d) Other Current Assets	7	5,25,000.00
(e) Loans & Advances	8	80,24,357.20
Total Current Assets Loans & Advances		4,08,51,624.38
Less: Current Liabilities & Provisions		
(a) Current Liabilities	9	2,83,19,778.77
Net Current Assets		1,25,31,845.61
Branch		-
Total (Rs.)		1,68,86,079.11

AS PER OUR REPORT OF EVEN DATE ATTACHED .

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

For Amresh Jain & Co.
Chartered Accountants
ICAI Firm Reg. No. 322955E



Place : Ranchi
Date : 30.10.2018

Alok Anand
M.No. 431565
Partner

For Kumar Enterprises & Co.

Kumar Enterprises & Co.

Amr Kuz
Proprietor

Proprietor

M/s Kumar Enterprises & Co.

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

Profit & Loss Account for the Year Ending 31st March, 2018

PARTICULARS	SCH NO	CURRENT YEAR
<u>INCOME</u>		
1. Sales & Service		6,48,04,328.86
2. Other Income	10	1,80,945.21
TOTAL INCOME		6,49,85,274.07
<u>EXPENSES</u>		
1. Opening Stock		63,61,084.34
Opening Stock of Raw Materials		80,280.00
Opening Building WIP		46,57,808.19
Add : Purchases		2,64,25,454.91
Add: Direct Expenses for Construction & Contract		2,12,01,497.00
Add: Freight		4,48,550.56
Less : Discount		-
		5,91,74,675.00
Less: Closing Stock of Materials		6,44,788.00
Less: Stock of Building & WIP		11,45,600.00
Less : Closing Stock		16,45,786.00
COST OF GOODS SOLD		5,57,38,501.00
2. Payment To Employees	11	34,84,166.00
3. Administrative & Operating Expenses	12	26,77,929.00
4. Discount to Customers		-
TOTAL EXPENDITURE OTHER THAN INT. & DEP.		6,19,00,596.00
		EARNINGS BEFORE DEPRECIATION
		30,84,678.07
Depreciation		1,34,305.00
EARNINGS BEFORE INTEREST		29,50,373.07
Less: Finance Charge		4,31,838.00
PROFIT BEFORE TAX		25,18,535.07
Less: Provision for income Tax		5,54,300.00
NET PROFIT TRANSFERRED TO PARTNER'S CAPITAL ACCOUNT		19,64,235.07

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

Alok Anand
M.No. 431565
Proprietor

For: Kumar Enterprises & Co.
Kumar Enterprises & Co.

Amresh Jain
Proprietor

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, 2018

S. No.	PARTICULARS	CURRENT YEAR
1	Capital Account	65,65,584.32
	Opening Balance	19,64,235.07
	Profit for the Year	2,52,894.54
	Less: Withdrawal net of introduction	
	Total (Rs.)	82,76,924.85
2	Secured Loans	50,39,583.00
	Bank Overdraft	2,041.00
	Muthoot Finance	2,18,530.26
	Car Loan	
	Total (Rs.)	52,60,154.26
3	Unsecured Loans	49,000.00
	Govinda	2,50,000.00
	Pramod Kumar	3,00,000.00
	Kohinoor Bricks	25,00,000.00
	Maa Vashundhara Construction	2,00,000.00
	Maa Construction	50,000.00
	Subhash Kumar	
	Total (Rs.)	33,49,000.00
4	Fixed Assets	
	(As per Annexure "A")	
	Total (Rs.)	39,51,615.50
5	Sundry Debtors	
	(Unsecured, Considered Good)	2,46,56,301.00
	Total (Rs.)	2,46,56,301.00
6	Cash & Bank Balances	
	Canara Bank Ranchi	486437.00
	Post Office Saving A/c	100.00
	Punjab National Bank	0.00
	Bank of India	1664.59
	ICICI	36086.02
	Canara Bank C/a (00029)	49167.51
	F D R	3524724.00
	State Bank of India(C/a)(1063)	699.25
	Cash-in-Hand	1,10,913.81
	Total	42,09,792.18
7	Other Current Assets	



Kumar Enterprises & Co.

Amresh Jain

Proprietor

	Security Deposits	5,25,000.00
	Total (Rs.)	5,25,000.00
8	Loans & Advances	
	(A) Advances to Suppliers	
	Basant Agencies	24,000.00
	Others	6,64,584.59
	Total (A)	6,88,584.59
	(B) Other Loans & Advances	
	Duties and Taxes	98,822.31
	Advance For Land	49,43,901.00
	Grid Consultant	75,000.00
	Tahseen Ahmad	9,00,000.00
	Narayan Kumar	3,00,000.00
	Wakil Ahmad	1,00,000.00
	Self Assessment Tax for AY 17-18	66,970.00
	TDS Receivable	8,51,079.30
	Total (B)	73,35,772.61
	Total Loans & Advances (A)+(B)	80,24,357.20
9	Current Liabilities	
	(A) Sundry Creditors	
	Goel Chemicals	52,778.00
	Escort Ltd.	2,85,097.00
	Goel Enterprises	20,262.00
	Shiv Sakti Cent	21,096.37
	Others	2,52,58,739.38
	Total (A)	2,56,37,972.75
	(B) Provision for Expenses & Statutory Liabilities	
	Duties & Taxes	2,37,205.02
	Salary	2,41,800.00
	Audit Fee	30,000.00
	TDS Payable	30,000.00
	Total (B)	5,39,005.02
	(C) Advance From Customers	
	For Goods and Service	15,88,501.00
	(D) Provision for Income Tax	
		5,54,300.00
	Total Current Liabilities (A+B+C) (Rs.)	2,83,19,778.77
10	Other Income	
	Interest on SD and FD	1,58,520.00
	Commission	12,118.00
	Other Interest	1,205.21
	Misc. Income	9,102.00
	Total Payment to Employees (Rs.)	1,80,945.21
11	Payment To Employees	
	Salary	31,64,912.00
	Account Writing Charges	1,20,000.00
	PF and ESI	53,612.00
	Incentive to Staff	1,45,642.00



Kumar Enterprises & Co.

Amresh Jain

Proprietor

		Total Payment to Employees (Rs.)	34,84,166.00
12	Administrative & Operating Expenses		
	Audit Fees		30,000.00
	Advertisement		1,36,650.00
	Bank Charges		45,255.62
	Commission		2,10,000.00
	Fuel Expense		4,14,443.32
	Office Expenses		26,778.00
	Electricity Expenses		1,33,317.00
	Other Exp		1,60,791.43
	Insurance		49,687.00
	GST Late Fee		4,680.00
	Interest to Party		90,000.00
	Legal & Professional Charges		1,09,986.00
	Travelling & Conveyance Expense		2,98,878.49
	Municipal Tax		-
	Registration of Expense		76,000.00
	Repair and Maintenance		1,05,021.27
	Loss of Insurance Claim		4,76,104.00
	News Paper & Periodicals		-
	Printing & Stationary		6,244.00
	Tender Exp		67,000.00
	Telephone		32,904.72
	Rounding Off		188.15
	Shop Rent		2,04,000.00
	Expenses Apportioned to Construction A/c		-
	Total Administrative & Operating Expenses (Rs.)		26,77,929.00

Kumar Enterprises & Co.

Amr
Proprietor



M/s Kumar Enterprises & Co.

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

Annexure 'A' of Depreciation on Fixed Assets

Particulars	W. D. V. as on 1-Apr-17	Addition		Deduction during the year	Total	Rate of Dep.	Amount of Dep.	W. D. V. as on 31-Mar-18
		Before 30-Sep-17	After 30-Sep-17					
I. Furniture & Fittings								
Furniture & Fixture	32368.00	-	-	-	32368.00	10%	3237.00	29131.00
II. Plant & Machinery								
Machinery Tools	475965.00		1,08,900.00		584865.00	15%	79562.00	505303.00
Bicycle	1011.00				1011.00	15%	152.00	859.00
CAR	226063.00				226063.00	15%	33909.00	192154.00
III. Computer								
Computer	22051.00	21,562.50			43613.50	40%	17445.00	26168.50
IV. Land								
		16,20,000.00	15,78,000.00					3198000.00
Total(Rs.)	757458.00	1641562.50	1686900.00	0.00	887920.50		134305.00	3951615.50



Kumar Enterprises & Co.

Amlesh Jain

Proprietor