

SUMAN HOMES & CONSTRUCTION GROUP

PARTNERS' CAPITAL ACCOUNT

Schedule - 'A'

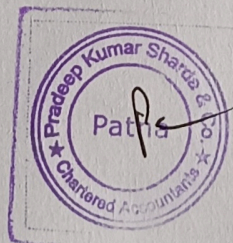
Profit Sharing Ratio	Shailendra Kumar Singh		Suman Singh		Total	
	Rs.	50% P.	Rs.	50% P.	Rs.	P.
Opening Balance	17,36,664.57		11,96,664.58		29,33,329.15	
Add: Introduced	2,40,000.00		-		2,40,000.00	
: Interest						
: Salary	1,80,000.00				1,80,000.00	
: Profit	57,020.37		57,020.38		1,14,040.75	
(A)	22,13,684.94		12,53,684.96		34,67,369.90	
Less:						
: Withdrawals	-		-		-	
(B)	-		-		-	
Closing Balance (A-B) (As on 31.03.15)	22,13,684.94		12,53,684.96		34,67,369.90	

SUMAN HOMES & CONSTRUCTION GROUP

Fixed Assets

Schedule - 'B'

Particulars	Rate	WDV as on	Addition		Total		Depreciation		WDV as on	
		01.04.14	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Mixture Machine	15%	41,185.00	-	-	41,185.00		6,178.00		35,007.00	
Pumping Machine	15%	44,532.00	-	-	44,532.00		6,680.00		37,852.00	
Computer	60%	2,010.00	-	-	2,010.00		1,206.00		804.00	
		87,727.00	-	-	87,727.00		14,064.00		73,663.00	



M/s Suman Homes & Construction Group

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

SCHEDULE : C

A. SIGNIFICANT ACCOUNTING POLICIES

1. These accounts are prepared under historical cost convention on accrued method of accounting.
2. Fixed Assets is stated at cost and cost includes purchase price and all other expenses attributable to bring the assets to its working condition for the intended use.
3. Depreciation on fixed assets is provided at WDV method and at rates specified under income tax, act and rules framed there under.
4. Contingent liabilities are not provided for in the account but are shown by way of notes to accounts.
5. All expenditure incurred directly or indirectly on project are carried forward to WIP and sales is booked when amount due from prospective buyers are received.

B. NOTES TO ACCOUNTS

1. Contingent liabilities Rs. Nil (Previous year Rs. Nil).
2. Balance of sundry creditors and sundry debtors are subject to confirmation.
3. Fixed Assets has been stated at cost less depreciation.
4. Depreciation on fixed assets has been provided at WDV method and at rates specified under income tax, act and rules framed there under.
5. Schedule 'A' & B is integral part of Balance Sheet as at 31.03.2015 and Schedule C contains Notes to Accounts.

Signed for Identification.



For Pradeep Kumar Sharda & Co.
Chartered Accountants

Pradeep Kumar

Shailendra Kumar Singh

Place: Patna

Dated, the 26th September, 2015.

(CA Pradeep Kumar)

Proprietor

Membership No. 77874

M/s Suman Homes & Construction Group

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SUMAN HOMES & CONSTRUCTION GROUP

PARTNERS' CAPITAL ACCOUNT

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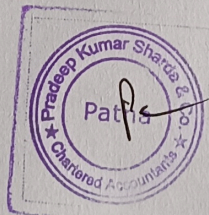
Profit Sharing Ratio	Shailendra Kumar Singh		Suman Singh		Total	
	Rs.	50% P.	Rs.	50% P.	Rs.	P.
Opening Balance	17,36,664.57		11,96,664.58		29,33,329.15	
Add Introduced	2,40,000.00		-		2,40,000.00	
Interest						
Salary	1,80,000.00				1,80,000.00	
Profit	57,020.37		57,020.38		1,14,040.75	
(A)	22,13,684.94		12,53,684.96		34,67,369.90	
Less:						
Withdrawals	-		-		-	
(B)	-		-		-	
Closing Balance (A-B) (As on 31.03.15)	22,13,684.94		12,53,684.96		34,67,369.90	

SUMAN HOMES & CONSTRUCTION GROUP

Fixed Assets

Schedule - 'B'

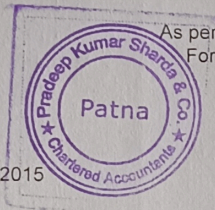
Particulars	Rate	WDV as on 01.04.14		Addition		Total		Depreciation for the year		WDV as on 31.03.2015	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Mixture Machine	15%	41,185.00		-		41,185.00		6,178.00		35,007.00	
Pumping Machine	15%	44,532.00		-		44,532.00		6,680.00		37,852.00	
Computer	60%	2,010.00		-		2,010.00		1,206.00		804.00	
		87,727.00		-		87,727.00		14,064.00		73,663.00	



**SUMAN HOMES & CONSTRUCTION GROUP
PATNA**

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED TO 31ST. MARCH, 2015

	Rs	p		Rs	P
Opening Stock					
Opening WIP	1,39,23,533.00		Sale of Flats	69,11,500.00	
Project Expenses	79,06,327.00		WIP	1,55,63,702.00	
Salary & Bonus	2,27,351.00				
Conveyance	21,410.00				
Newspaper	1,426.00				
Miscellaneous Expenses	12,042.00				
Printing & Stationery	14,592.00				
Bank Charges	2,123.25				
Office Expenses	15,148.00				
Telephone Expenses	23,145.00				
Audit Fee	20,000.00				
Remuneration to Partner	1,80,000.00				
Depreciation	14,064.00				
Net Profit transferred to Capital a/c	1,14,040.75				
	2,24,75,202.00			2,24,75,202.00	



As per our separate report of even date.
For Pradeep Kumar Sharda & Co.
Chartered Accountants

(CA Pradeep Kumar)
Proprietor

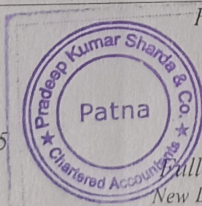
Place: Patna
Dated. 26.09.2015

For Suman Homes & Construction
Group

Shailendra Kumar Singh
Partner

	in the following form :- (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) dates of payment with amounts																									
37.	Whether any cost audit was carried out, 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	Not applicable																								
38.	Whether any audit was conducted under the Central Excise Act, 1944, 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.	Not Applicable																								
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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	No																								
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year. (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	<table border="1"> <thead> <tr> <th>Serial number</th> <th>Particulars</th> <th>Previous year</th> <th>Preceding previous year</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Total turnover of the assesses</td> <td>Rs.69,11,500/-</td> <td>Rs.1,05,40,000</td> </tr> <tr> <td>(ii)</td> <td>Gross profit/turnover</td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td>Net profit/turnover</td> <td>Rs. 1,14,041/ Rs. 69,11,500=1.65%</td> <td>Rs.1,69,272/Rs. 1,05,40,000</td> </tr> <tr> <td>(iv)</td> <td>Stock-in-trade/turnover</td> <td>Not Applicable</td> <td></td> </tr> <tr> <td>(v)</td> <td>Material Consumed/Finished Goods Produced</td> <td>Not Applicable</td> <td></td> </tr> </tbody> </table>	Serial number	Particulars	Previous year	Preceding previous year	(i)	Total turnover of the assesses	Rs.69,11,500/-	Rs.1,05,40,000	(ii)	Gross profit/turnover			(iii)	Net profit/turnover	Rs. 1,14,041/ Rs. 69,11,500=1.65%	Rs.1,69,272/Rs. 1,05,40,000	(iv)	Stock-in-trade/turnover	Not Applicable		(v)	Material Consumed/Finished Goods Produced	Not Applicable	
Serial number	Particulars	Previous year	Preceding previous year																							
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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 along with details of relevant proceedings.	Nil																								

Place- Patna
Date: 26.09.2015



For Pradeep Kumar Sharda & Co.
Chartered Accountants
Pradeep Kumar
(CA Pradeep Kumar)
Proprietor
Full Address: 203, Hera Enclave
New Dakbunglow Road, Patna-800001

		collected less than the specified rate out of (7) (9) amount of tax deducted or collected on (8) (10) Amount of tax deducted or collected not deposited to the credit of Central Government out of (6) and (8)	
(b).	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details	All return filed within the due date time prescribed	
		Tax deduction and collection Account Number (TAN)	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(c).	Whether the assessee is liable to pay interest under section 201(1A) or section 206C (7). If yes, please furnish:	No	
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	(i) Opening Stock;	(v) shortage/excesses, if any
		(ii) purchases during the previous year;	(vi) closing stock;
		(iii) sales during the previous year	(vii) sales
		NA	
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	This sub-clause is not applicable	
		A. Raw Materials	
		(i) Opening Stock;	(viii) Shortages if any
		(ii) purchases during the previous year;	(ix) percentage of yields
		(iii) Consumption during the previous year	(x) yield of products
		(iv) Sales during the previous year	(xi) closing stock
		(v) Closing stock	(xii) yield of products
		B. Finished products/by-products	
		(i) Opening Stock	(vi) Shortage/excesses if any
		(ii) purchases during the previous year;	(vii) Closing stock
		(iii) quantity manufactured during the previous year;	(viii) Sales during the previous year
		(iv) Sales during the previous year	(ix) Closing stock
		(v) Closing stock	(x) Shortage/excesses if any
36.	In the case of a domestic company, details of tax on distributed profits under section 115 - O	Not Applicable	



	(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 the extent available :	Nil					
		Serial Number	Assessment Year	Nature of loss / allowance (in rupee)	Amount as returned (in rupee)	Amounts as assessed (give reference to relevant order)	Remarks
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					
c.	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish details of the same.	No such cases noticed					
d.	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	Not Applicable					
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.	Not Applicable					
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.				
		NA					
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:	(1) Tax deduction or collection Number (TAN)	NA				
		(2) Section					
		(3) Nature of Payment					
		(4) Total amount of payment or receipts of the nature specified in column (3)					
		(5) Total amount on which tax was required to be deducted or collected out of (4)					
		(6) Total amount on which tax was deducted or collected at specified rate out of (5)					
		(7) Amount of tax deducted or collected out of (6)					
		(8) Total amount on which tax was deducted or					



27.	(a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Not Applicable				
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)(viii), if yes, please furnish the details of the same.	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.	Not Applicable				
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]	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 *(These particulars 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.) (b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year : (c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	(i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	(ii) amount of loan or deposit taken or accepted;	(iii) whether the loan or deposit was squared up during the previous year	(iv) maximum amount outstanding in the account at any time during the previous year	(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft
NIL						
		(i) name, address and Permanent Account Number (if available with the assessee) of the payee;	(ii) amount of the repayment;	(iii) maximum amount outstanding in the account at any time during the previous year;	(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
Nil						
NA						



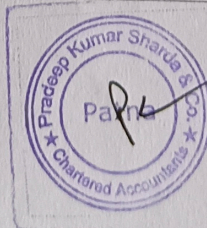
		Serial Number	Date of payment	Nature of payment	Amount	Permanent Account Number of the payee, if available
		(B). On the basis of the examination of books of account and other relevant documents /evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee 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)				
		Serial Number	Date of payment	Nature of payment	Amount	Permanent Account Number of the payee, if available
		Nil				
(e)	provision for payment of gratuity not allowable under section 40A(7)	Nil				
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil				
(g)	particulars of any liability of a contingent nature;	Nil				
(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;	Nil				
(i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil				
22.	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Not Applicable				
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Remuneration Rs. 1,80,000/- to Partner Shailendra Kumar Singh paid PAN NO. CKLPS6316Q				
24.	Amounts deemed to be profits and gains under section 32AC, 33AB or 33ABA or 33AC.	Not Applicable				
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil				
26.	In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B], the liability for which :- No sales tax or service tax is passed through the profit and loss account. (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.)	(A). Per-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
		(a). Paid during the previous year.	(b). not paid during the previous year			
		Nil				
		(B). was incurred in the previous year and was				
		(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	(b) not paid on or before the aforesaid date			
		NIL	Not Applicable			
		Not routed through Profit & Loss Account				



		(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).																				
		<table border="1"> <thead> <tr> <th>(i) Date of payment</th> <th>(ii) amount of payment</th> <th>(iii) nature of payment</th> <th>(iv) name and address of the payee</th> <th>(v) Amount of tax deducted</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	(i) Date of payment	(ii) amount of payment	(iii) nature of payment	(iv) name and address of the payee	(v) Amount of tax deducted															
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(ii)	As payment referred to in sub-clause (ia)	<p>No such cases noticed</p> <p>(A) Details of payment on which tax is not deducted</p> <table border="1"> <thead> <tr> <th>(i) Date of payment</th> <th>(ii) amount of payment</th> <th>(iii) nature of payment</th> <th>(iv) name and address of the payee</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>No such cases noticed</p> <p>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.</p> <table border="1"> <thead> <tr> <th>(i) Date of payment</th> <th>(ii) amount of payment</th> <th>(iii) nature of payment</th> <th>(iv) name and address of the payee</th> <th>(v) Amount of tax deducted</th> <th>(vi) Amount out of (v) deposited, if any</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	(i) Date of payment	(ii) amount of payment	(iii) nature of payment	(iv) name and address of the payee					(i) Date of payment	(ii) amount of payment	(iii) nature of payment	(iv) name and address of the payee	(v) Amount of tax deducted	(vi) Amount out of (v) deposited, if any						
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(iii)	Under sub-section (ic) wherever applicable	Not Applicable																				
(iv)	Under sub clause (ia)	Not Applicable																				
(v)	Under sub-clause (iib)	No such case noticed or informed by the assesses																				
(vi)	Under sub-clause (iii)	<p>Not Applicable</p> <table border="1"> <thead> <tr> <th>(A) Date of payment</th> <th>(B) amount of payment</th> <th>(C) name and address of the payee</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	(A) Date of payment	(B) amount of payment	(C) name and address of the payee																	
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(vii)	Under sub-clause (iv)	Not Applicable																				
(viii)	Under sub-clause (v)	Not Applicable																				
(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;	Not Applicable																				
(d)	Disallowance/deemed income under section 40A(3).	<p>(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:</p> <p>No such cases noticed</p>																				



19.	Amount admissible under sections – No amount admissible	
	Section	Amount debited to profit & loss account
	32AC	Amount admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc issued in this behalf.
	33AB	
	33ABA	
	35(1)(i)	
	35(1)(ii)	
	35(1)(ia)	
	35(1)(iii)	
	35(1)(iv)	
	35(2AA)	
	35(2AB)	
	35ABB	
	35AC	
	35AD	
	35CCA	
	35CCB	
	35CCC	
	35CCD	
	35D	
	35DD	
	35DDA	
	35E	
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)]	Assesses not covered under the respective law as provided in section 2(24) (x) of the Income Tax Act, 1961, hence not applicable
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	
	Serial number	Nature of fund
	Sum received from employees	Due date for payment
	The actual amount paid	The actual date of payment to the concerned authority
	Nil	
21.(a)	Amounts debited to the profit and loss account, being :-	
	Nature	Serial number
	Particulars	Amount in Rs.
	Capital Expenditure	Nil
	Personal Expenditure	Nil
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Expenditure incurred at clubs being cost for club services and facilities used.	Nil
	Expenditure by way of penalty or fine for violation of any law for the time being force.	Nil
	Expenditure by way of any other penalty or fine not covered above	Nil
	Expenditure incurred for any purpose which is an offence or which is prohibited by law.	Nil
(b)	Amounts inadmissible under section 40(a);	
(i)	As payment to non-resident referred to in sub-clause (i)	This Clause is not applicable (A) Details of payment on which tax is not deducted
	(i) Date of payment	(ii) amount of payment
	(iii) nature of payment	(iv) name and address of the payee



	prescribed under section 145 and the effect thereof on the profit or loss.			
14.(a)	Method of valuation of closing stock employed in the previous year.	<i>WIP at Cost</i>		
(b)	Details of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	<i>Serial number</i>	<i>particulars</i>	<i>Increase in profit (Rs.)</i>
				<i>Decrease in profit (Rs.)</i>
15.	Give the following particulars of the capital asset converted into stock-in-trade -	<i>Nil</i>		
(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.			
16.	Amounts not credited to the profit and loss account, being -			
(a)	the items falling within the scope of section 28;	<i>Nil</i>		
(b)	the Performa 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 refunds are admitted as due by the authorities concerned ;	<i>Neither recorded in the books nor informed by the assesses</i>		
(c)	escalation claims accepted during the previous year:	<i>Nil</i>		
(d)	any other item of income;	<i>Nil</i>		
(e)	capital receipt, if any.	<i>Nil</i>		
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 section 43CA or 50C, please furnish:	<i>Details of property</i>	<i>Consideration received or accrued</i>	<i>Value adopted or assessed or assessable</i>
		<i>Nil</i>		
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 following form :-	<i>As per schedule A of the Balance Sheet</i>		
(a)	Description of asset / block of assets.			
(b)	Rate of depreciation.			
(c)	Actual cost or written down value as the case may be.			
(d)	Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -			
	(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1 st March, 1994,			
	(ii) change in rate of exchange of currency, and			
	(iii) Subsidy or grant or reimbursement, by whatever name called.			
(e)	Depreciation allowable.			
(f)	Written down value at the end of the year.			



***FORM NO. 3CD**

[see rule 6G (2)]

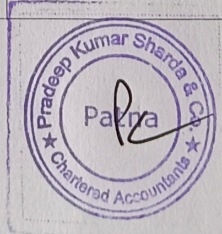
**Statement of particulars required to be furnished under
Section 44AB of the Income-tax Act, 1961**

PART A

1.	Name of the Assesses	M/S SUMAN HOMES AND CONSTRUCTION GROUP
2.	Address	202, Verma Centre, Boring Road, Patna-800001
3.	Permanent Account Number(PAN)	ABPFS8043P
4.	Whether the assesses is liable to pay indirect tax like excise duty, service tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same.	Yes, Service Tax Service tax Registration No. ABPFS8043P
5.	Status	PARTNERSHIP
6.	Previous Year	From 01 st April, 2014 to 31 st March, 2015
7.	Assessment Year	2015-16
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause (a)

PART B

9 (a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	Shailendra Kumar Singh-50% Suman Singh-50%			
(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.	No			
10.(a)	Nature of business of profession (if more than one business or profession is carried on during the previous year, nature of every business of profession).	Builder			
(b)	If there is any change in the nature of business or profession, the particulars of such change.	No			
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No			
(b)	List of books of account maintained and the address at which books of account 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 address of locations along with the details of books of accounts maintained at each location).	Cash Book, Ledger, Vouchers Books of accounts are kept at 202, Verma Centre, Boring Road, Patna-800001			
(c)	List of books of account and nature of relevant documents examined.	Cash Book, Ledger, Vouchers			
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, chapter XII-G, first schedule or any other relevant section).	No			
13.(a)	Method of accounting employed in the previous year.	Mercantile			
(b)	Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	No			
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Serial number	particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
		Not Applicable			
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards	No			



(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, give a true and fair view;-

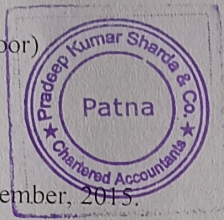
- (i) in the case of the Balance Sheet , of the state of the affairs of the assesses as at 31st March 2015, and
- (ii) in the case of the Profit & Loss Account, of the profit of the assesses for the year ended on that date.

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 our 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

1. Personal expenses if any debited could not be verified as the records are maintained in such manner in which verification not possible.

203, Hera Enclave (2nd Floor)
New Dakbungalow Road,
Patna - 800 001.



For Pradeep Kumar Sharda & Co.
Chartered Accountants

Pradeep Kumar

(CA Pradeep Kumar)
Proprietor

Membership No. 77874

Dated, the 26th day of September, 2015.



"FORM NO.3CB

[See rule (1)(b)]

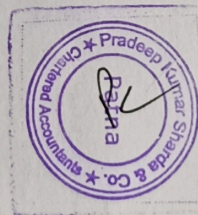
Audit report under Section 44AB of the Income -Tax, 1961, in the case of a person referred to in clause (b) of sub rule (1) of rule 6G.

1. I, Pradeep Kumar (Prop-of Pradeep Kumar Sharda & Co.), have examined the Balance Sheet as at 31st March, 2015 and the Profit and Loss Account for the period beginning from 1st April, 2014 to ending on 31st March, 2015, attached herewith, of M/s Suman Homes & Construction Group, of 202, Verma Centre, Boring Road, Patna-800001 having **Permanent Account Number** – ABPFS8043P
2. I certify that the Balance Sheet and the Trading, Profit and Loss Account are in agreement with the books of account maintained at the head office at 202, Verma Centre, Boring Road, Patna-800001 Patna and Branches-None
3. (a) I report the following observation /comments /discrepancies/ inconsistencies, if any:
No any discrepancies/inconsistencies which need reporting.

(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 accounts as required by law have been kept by the head office and braches of the assesses so far as appears from my examination of the books.



203, "Hera Enclave", New Dak Bunglow Road, Patna - 800 001

Phone No.: 0612-2230763 (O), Mobile No.: 94314-59242 # E-mail : pkshardapatna@gmail.com
Website : www.pradeepshardaandco.com