

**FORM ITR-V** **INDIAN INCOME TAX RETURN VERIFICATION FORM**  
 [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-7 transmitted electronically without digital signature].  
 (Please see Rule 13 of the Income-tax Rules, 1962)

Assessment Year  
**2014 - 15**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name SEEMA SINGH		PAN BEYPS4923K		
	Flat/Door/Block No C/O AMRENDRA SINGH	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-4	
	Road/Street/Post Office NEAR VISHNU APPARTMENT	Area/Locality WILLIAMS TOWN			
	Town/City/District DEOGHAR	State JHARKHAND	Pin 814112		Status Individual
	Designation of AO (Ward / Circle) WARD 24(3), HOOGLY		Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 546107890300315		Date(DD-MM-YYYY) 30-03-2015		

COMPUTATION OF INCOME AND TAX THEREON	1	Gross Total Income	1	606448
	2	Deductions under Chapter-VI-A	2	106619
	3	Total Income	3	499830
	a	Current Year loss, if any	3a	0
	4	Net Tax Payable	4	28822
	5	Interest Payable	5	487
	6	Total Tax and Interest Payable	6	29309
	a	Advance Tax	7a	15000
	b	TDS	7b	15552
	c	TCS	7c	0
	d	Self Assessment Tax	7d	0
	e	Total Taxes Paid (7a+7b+7c+7d)	7e	30552
8	Tax Payable (6-7e)	8	0	
9	Refund (7e-6)	9	1240	

**VERIFICATION**

I, SEEMA SINGH son/ daughter of SHAMBHU NARAYAN SINGH, holding Permanent Account Number BEYPS4923K solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2014-15. I further declare that I am making this return in my capacity as \_\_\_\_\_ and I am also competent to make this return and verify it.

Sign here: Seema Singh Date 30-03-2015 Place DEOGHAR

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP
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For Office Use Only  
 Receipt No Filed from IP address 223.176.16.47

Date  
 Seal and signature of receiving official



BEYPS4923K045461078903003152188619FC0E0CD715139C1DD6FB91F223879AE002

Please send the duly signed Form ITR-V to "Income Tax Department - CPC, Post Bag No - 1, Electronic City Post Office, Bengaluru - 560100, Karnataka", by ORDINARY POST OR SPEED POST ONLY, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address [gcchoudhary\\_cpc@rediffmail.com](mailto:gcchoudhary_cpc@rediffmail.com)

SEEMA SINGH  
C/O AMRENDRA SINGH  
NEAR VISHNU APARTMENT, WILLIAMS TOWN  
DEOGHAR, JHARKHAND - 814 112

PREV. YEAR : 2013-14  
ASST. YEAR : 2014-15  
PAN : BEYPS 4923K

DATE OF BIRTH : 28.12.1968  
STATUS : INDIVIDUAL  
FATHERS' NAME : SHAMBHU NARAYAN SINGH

COMPUTATION OF INCOME/TAX

		AMOUNT RS.
<b><u>INCOME FROM BUSINESS &amp; PROFESSION :</u></b>		
Salary from Partnership firm - Boinchee Motor Stores	154254.45	
Interest from Partnership firm - Boinchee Motor Stores	<u>258293.01</u>	412547.46
Share of Income from Partnership firm (Exempt)	<u>20271.30</u>	
<b><u>INCOME FROM HOUSE PROPERTY</u></b>		
Interest on Housing Loan		-64340.00
<b><u>INCOME FROM OTHER SOURCES</u></b>		
Interest on FD	157071.00	
Interest on SB A/C.	6619.00	
Other Income	<u>94550.00</u>	258240.00
GROSS TOTAL INCOME		<u>606447.46</u>
Less : Deduction U/S 80C	100000.00	
: Deduction U/S 80TTA	<u>6619.00</u>	106619.00
TOTAL INCOME		<u>499828.46</u>
ROUNDED OFF		<u>499830.00</u>
<b><u>COMPUTATION OF TAX</u></b>		
Tax on Rs.499830/-		29983.00
Less : Rebate U/s 87A		2000.00
Tax Payable		<u>27983.00</u>
Add : Education Cess		839.00
Add : Interest U/s 234ABC		467.00
TOTAL TAX PAYABLE		<u>29309.00</u>
Less . Advance Tax Paid	15000.00	
: TDS	<u>15552.00</u>	30552.00
BALANCE REFUNDABLE		<u>1243.00</u>

SBI SB A/c. No. 32995979084  
IFSC Code - SBIN0003415

**INDEPENDENT AUDITOR'S REPORT**

MINAR KOTHI  
CASTAIRS TOWN  
B. DEOGHAR  
JHARKHAND-814112

To the Proprietor of M/s Shiv Sai Infrastructure (Proprietor : Smt. Seema Singh )

**Report on the Financial Statements**

We have audited the accompanying financial statements of M/s Shiv Sai Infrastructure (Proprietor : Smt. Seema Singh ) (" A Proprietorship Concern"), (PAN : BEYPS 4923K ) which comprise the Balance Sheet as at 31<sup>st</sup> March, 2014, and the Statement of Pre-Operative Expenses Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Concern Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Concern in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Concern preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Concern as at 31<sup>st</sup> March, 2014;
- b) in the case of the Pre-Operative Expenses Account, of the Pre-Operative Expenses of the Concern for the year ended on that date.



For G.P.CHOUDHARY & CO.,  
CHARTERED ACCOUNTANTS  
FRN NO.: 008151C

G.P.CHOUDHARY  
PROPRIETOR

Place: Deoghar  
Dated: 29.11.2014

Name : GOPAL PRASAD CHOUDHARY  
Memb. No. : 074327  
Address: MINAR KOTHI, CASTAIRS TOWN,  
B.DEOGHAR, JHARKHAND-814112

SHIV SAI INFRASTRUCTURE  
UTSAV MAHAL, HARDALA KUND, DURGA BARI  
DEOGHAR, JHARKHAND - 814112

BALANCE SHEET AS ON 31ST MARCH, 2014

PARTICULARS	SCHEDULE	AS ON 31ST MARCH, 2014	
<u>SOURCES OF FUND</u>		AMOUNT	
<u>OWN FUNDS</u>		Rs.P.	
PROPREITOR CAPITAL ACCOUNT	I		8,973,630.00
<u>LOAN FUNDS</u>			
SECURED LOAN	II		1,629,746.00
UNSECURED LOAN	III		3,800,000.00
		TOTAL Rs.	<u>14,403,376.00</u>
<u>APPLICATIONS OF FUND</u>			
<u>FIXED ASSETS</u>			
FIXED ASSETS	IV		865,192.00
<u>CURRENT ASSETS</u>			
<u>LOANS &amp; ADVANCES</u>			
INVENTORY WORK IN PROGRESS	V	34,671,966.49	
CASH & BANK BALANCES	VI	2,479,912.43	
LOANS & ADVANCES	VII	524,423.18	
SECURITY DEPOSITS	VIII	1,000,000.00	
		TOTAL Rs.	<u>38,676,302.10</u>
<u>LESS : CURRENT LIABILITIES</u>			
SUNDRY CREDITORS	IX	24,615,293.50	
OTHERS LIABILITIES	X	522,824.60	
		TOTAL Rs.	<u>25,138,118.10</u>
<u>NET CURRENT ASSETS</u>			13,538,184.00
		TOTAL Rs.	<u>14,403,376.00</u>
NOTES TO THE ACCOUNTS & ACCOUNTING POLICIES	XIII		

THE SCHEDULES REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET

IN TERMS OF OUR SEPERATE REPORT OF EVEN DATE ANNEXED

FOR G . P. CHOUDHARY & CO.  
 CHARTERED ACCOUNTANTS

PLACE : DEOGHAR  
 DATED : 29.11.2014



G . P. CHOUDHARY  
 PROPRIETOR

**SHIV SAI INFRASTRUCTURE**  
**UTSAV MAHAL, HARDALA KUND, DURGA BARI**  
**DEOGHAR, JHARKHAND - 814112**

SCHEDULES ANNEXED TO & FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED AS ON MARCH-31,  
2014

" I " PROPRIETOR CAPITAL ACCOUNT

SCHEDULE " I "

Particulars Name	Balance as on 01.04.2013	Additions during the Year	Total	Withdrawals	Balance as on 31.03.2014
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Sharma Singh	8,674,709.00	504,936.00	9,179,645.00	206,015.00	8,973,630.00
<b>TOTAL :</b>	<b>8,674,709.00</b>	<b>504,936.00</b>	<b>9,179,645.00</b>	<b>206,015.00</b>	<b>8,973,630.00</b>

SCHEDULE " II " OF SECURED LOAN

Against FD from Bank

1629746.00

SCHEDULE " III "

DETAILS OF UNSECURED LOANS

Name	OP. BAL.	ADDITION	REPAYMENT	INTEREST	TDS	AMOUNT
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Sharma Singh	800,000.00	1,900,000.00	-	-	-	2,700,000.00
Sharma Singh	-	1,100,000.00	-	-	-	1,100,000.00
	<b>800,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,800,000.00</b>



**SHIV SAI INFRASTRUCTURE**  
**UTSAV MAHAL, HARDALA KUND, DURGA BARI**  
**DEOGHAR, JHARKHAND - 814112**

**PARTICULARS OF DEPRECIATION ALLOWABLE**  
**AS PER INCOME TAX ACT, 1961**

**SCHEDULE " IV "**

**DETAILS OF FIXED ASSETS**

Description of Assets	Rate of Depn.	Opening Bal. as on 01.04.13	Additions during the year (> 180 days)	Additions during the year (< 180 days)	Total	Depre-ciation for the year	W.D.V. as on at 31.03.2014
		Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Plant & Machinery	15%	645810.00	237,900.00	54,880.00	938,590.00	136,673.00	801,917.00
Computer	60%	0.00	-	42,000.00	42,000.00	12,600.00	29,400.00
Furniture & Fixture	10%	0.00	10,000.00	2,500.00	12,500.00	1,125.00	11,375.00
Transportation	10%	0.00	25,000.00	-	25,000.00	2,500.00	22,500.00
<b>TOTAL Rs.</b>		<b>645,810.00</b>	<b>272,900.00</b>	<b>99,380.00</b>	<b>1,018,090.00</b>	<b>152,898.00</b>	<b>865,192.00</b>

**SCHEDULE "V"**

**DETAILS OF INVENTORY WORK IN PROGRESS**

Description of Assets	Balance as on at 31.03.14
	Rs.P.
<b>Opening Balance</b>	7,089,422.69
and Work in Progress during the year	25,523,019.50
Transferred from Work In Progress -SCHEDULE XI)	
and Pre-operating Exp. During the Year	2,059,524.30
Transferred from Pre- operating Exp. - SCHEDULE XII)	
<b>TOTAL Rs.</b>	<b>34,671,966.49</b>



SHIV SAI INFRASTRUCTURE  
UTSAV MAHAL, HARDALA KUND, DURGA BARI  
DEOGHAR, JHARKHAND - 814112

SCHEDULES ANNEXED TO AND FORMING PART OF THE  
BALANCE SHEET AS ON 31ST MARCH, 2014

<u>"DETAILS" OF BANK BALANCES</u>	<u>SCHEDULE "VI "</u>
<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs.P.
State Bank of India, Deoghar	106,023.00
HDFC, Deoghar	510,107.43
FD with Bank Incl. Int.	1,851,516.00
Cash	12,266.00
<b>TOTAL Rs.</b>	<b>2,479,912.43</b>

<u>"DETAILS" OF ADVANCES</u>	<u>SCHEDULE "VII "</u>
<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs.P.
Receivable from Party (A/c Service Tax)	524,423.18
<b>TOTAL Rs.</b>	<b>524,423.18</b>

<u>"DETAILS" OF SECURITY DEPOSITS</u>	<u>SCHEDULE "VIII "</u>
<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs.P.
Land Owner O.B.	1,000,000.00
<b>TOTAL Rs.</b>	<b>1,000,000.00</b>



SHIV SAI INFRASTRUCTURE  
UTSAV MAHAL, HARDALA KUND, DURGA BARI  
DEOGHAR, JHARKHAND - 814112  
SCHEDULES ANNEXED TO AND FORMING PART OF THE  
BALANCE SHEET AS ON 31ST MARCH, 2014

<u>"DETAILS" OF SUNDRY CREDITORS</u>	<u>SCHEDULE "IX "</u>
<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs.P.
Sundry Creditors (Net)	3,551,442.50
Advance Against Booking	21,063,851.00
<b>TOTAL Rs.</b>	<b>24,615,293.50</b>

<u>"DETAILS" OF OTHER LIABILITIES</u>	<u>SCHEDULE " X"</u>
<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs.P.
Service Tax Payable	457,824.60
Audit Fees Payable	65,000.00
<b>TOTAL Rs.</b>	<b>522,824.60</b>





**SHIV SAI INFRASTRUCTURE**  
**UTSAV MAHAL, HARDALA KUND, DURGA BARI**  
**DEOGHAR, JHARKHAND - 814112**

**SCHEDULE " XI "**

**DETAILS OF WORK IN PROGRESS FOR THE YEAR ENDED 31.03.2014**

<b>PARTICULARS</b>	<b>A M O U N T</b>
	<b>Rs.P.</b>
<b>To Construction Development Expenses:</b>	
Purchase Steel/TMT	10,061,499.00
Purchase Cement	4,436,340.00
Purchase Bricks	379,866.50
Purchase Misc. Item	525,101.00
Purchase Plumbing Material	92,892.00
Purchase Stone Chips	1,707,505.00
Purchase Electricals Goods	180,075.00
" Freight Expenses	460,124.00
" Generator Expenses	24,526.00
" Site Expenses	377,404.00
" Labour Charges	6,620,718.00
" Electrical Fitting Charges	107,500.00
" Consultancy Exp	110,000.00
" Interest on Loan	129,746.00
" Security Guard Charges	309,723.00
<b>(Amount Transferred to Inventory Work inProgress)</b>	<b>TOTAL Rs. 25,523,019.50</b>

FOR G . P. CHOUDHARY & CO.  
CHARTERED ACCOUNTANTS



PLACE : DEOGHAR  
DATED : 29.11.2014

G . P. CHOUDHARY  
PROPRIETOR

SHIV SAI INFRASTRUCTURE  
UTSAV MAHAL, HARDALA KUND, DURGA BARI  
DEOGHAR, JHARKHAND - 814112

SCHEDULE " XII "

"DETAILS" OF PRE OPERATING EXPENSES FOR THE YEAR ENDED 31.03.2014

<u>PARTICULARS</u>	<u>A M O U N T</u>
	<u>Rs.P.</u>
To Office Exp.	41,093.22
" Rent Paid	142,810.00
" Electricity Charges	49,589.00
" Legal Exp.	34,830.00
" Bank Charges	1,071.08
" Repair & Maintenance	181,269.00
" Subscription & Donation	33,358.00
" Vehicle Running Expenses	44,631.00
" Postage & Courier	640.00
" Mobile/Telephone Expenses	32,628.00
" Newspaper & Periodicals	1,734.00
" Advertisement	726,485.00
" Business Promotion Expenses	78,652.00
" Commission on Booking	111,000.00
" Printing & Stationery	63,600.00
" Staff Welfare	22,009.00
" Salary	213,800.00
" Travelling & Conveyance Expenses	87,427.00
" Depreciation	152,898.00
" Audit Fees	40,000.00
<b>(Amount Transferred to Inventory Work inProgress)</b>	<b>TOTAL Rs. <u>2,059,524.30</u></b>

PLACE : DEOGHAR  
DATED : 29.11.2014



FOR G . P. CHAUDHARY & CO.  
CHARTERED ACCOUNTANTS

G . P. CHAUDHARY  
PROPRIETOR