

# **TAX AUDIT REPORT**

OF

**OM PRIYANKA CONSTRUCTION**

**PROP: PRIYANKA SINGH**

NAWADIH  
DHANBAD, JHARKHAND

PREPARED BY  
**ADUKIA SMRITI & COMPANY**  
*CHARTERED ACCOUNTANTS*

ROOM NO - 318, 3<sup>RD</sup> FLOOR  
SRI RAM PLAZA  
BANK MORE, DHANBAD - 826 001

**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. **We** have examined the balance sheet as at 31st March **2018** and the **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018** attached herewith, of **OM PRIYANKA CONSTRUCTION PROP: PRIYANKA SINGH NAWADIH, DHANBAD, JHARKHAND, 828130 FVPPS2074K.**

2. **We** certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **NAWADIH, DHANBAD, JHARKHAND, PIN CODE 828130,** and **0** branches.

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

**1. CASH IN HAND AS CERTIFIED BY THE PROPRIETOR. 2. VALUE OF CLOSING STOCK AS VALUED AS CERTIFIED BY THE PROPRIETOR. 3. BALANCE WITH DEBTORS AND CREDITORS ARE SUBJECT TO CONFIRMATION.**

(b) Subject to above,-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, **2018** ;and

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	With respect to nature of payments made covering expenditure and payments of the nature mentioned in section 40A(3) & 40A(3A) read with rule 6DI prima facie it appears that no payment has been made in an amount exceeding the limit mentioned in above sections otherwise than by account payee cheque or bank draft but it is not possible for us to verify the same. Reporting is made based on certificate obtained from the assessee that all payments during the year exceeding the limits specified in section 40A(3) & Section 40A(3A) are made by account payee cheques or account payee bank draft or RTGS/NEFT only.

Place **DHANBAD**  
Date **22/09/2018**

Name **VISHAL KUMAR AGARWAL**  
Membership Number **303733**  
FRN (Firm Registration Number) **0015697C**  
Address **ROOM NO 318, SRIRAM PLAZA, BANK MORE, DHANBAD, JHARKHAND, 826001**

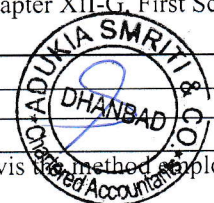


**FORM NO. 3CD**

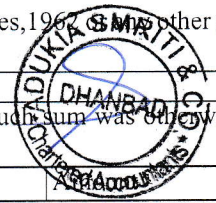
[See rule 6G(2)]

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

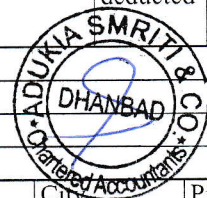
1	Name of the assessee		OM PRIYANKA CONSTRUCTION PROP: PRIYANKA SINGH			
2	Address		NAWADIH, , DHANBAD, JHARKHAND, 828130			
3	Permanent Account Number (PAN)		FVPPS2074K			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Service Tax	FVPPS2074KSD001			
	2	Goods and Services Tax JHARKHAND	20FVPPS2074K1Z5			
5	Status		Individual			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
		Name				Profit Sharing Ratio (%)
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector	Sub Sector		Code	
		CONSTRUCTION	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				
		Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State
		CASH BOOK, BANK BOOK, PURCHASE & SALES REGISTERS ETC.	NAWADIH		DHANBAD	JHARKH AND
						PinCode
						828130
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, BANK BOOK, PURCHASE & SALES REGISTERS ETC.				
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 immediately preceding previous year.				
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.				



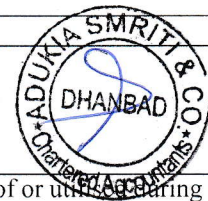
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). <b>No</b>									
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)							
	<b>Total</b>									
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.	<b>PERCENTAGE COMPLETE ON METHOD AS PER AS 7</b>								
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: <b>No</b>									
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							
	<b>Nil</b>									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
	Description	Amount								
	<b>Nil</b>									
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								
	<b>Nil</b>									
16 d	Any other item of income									
	Description	Amount								
	<b>Nil</b>									
16 e	Capital receipt, if any									
	Description	Amount								
	<b>Nil</b>									
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 Percent- age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)			
	<b>Nil</b>									
	<b>* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page</b>									
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 other guidelines, circular, etc., issued in this behalf.						
	<b>Nil</b>									
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
	Description									
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(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					



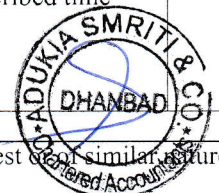
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars								Amount in Rs.		
		Personal expenditure										
		Particulars								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		
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
		(ii) as payment referred to in sub-clause (ia)										
		(A) Details of payment on which tax is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(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 of tax (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 of tax (VI) deposited, if any
		(iv) fringe benefit tax under sub-clause (ic)										
		(v) wealth tax under sub-clause (ia)										
		(vi) royalty, license fee, service fee etc. under sub-clause (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)										



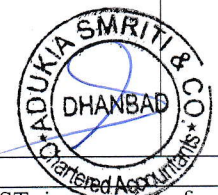
(ix) tax paid by employer for perquisites under sub-clause (v)						
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;						
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	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)	
	SOURABH SINGH	BOYPS8119F	WIFE	CREDITORS	395198	
	OMSOURABH CONSTRUCTION NEW	AAFFO5159D	WIFE OF PARTNER	CREDITORS	450000	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB 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					
	Section		Nature of liability		Amount	
	Tax,Duty,Cess,Fee etc		SERVICETAX		602679	
26 (i)(A)(b)	Not paid during the previous year					
	Section		Nature of liability		Amount	
	Nil					
26 (i)B	was incurred in the previous year and was					
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	Section		Nature of liability		Amount	
	Tax,Duty,Cess,Fee etc		GST		55409	
26 (i)(B)(b)	not paid on or before the aforesaid date					
	Section		Nature of liability		Amount	
	Nil					
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			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 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											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
	(b) If yes, please furnish the following details											
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
	(b) If yes, please furnish the following details											
	Sl No.	Amount (in Rs.) of expenditure by	Earnings before interest, tax,	Amount (in Rs.) of expenditure by way of	Details of interest expenditure brought	Details of interest expenditure carried						



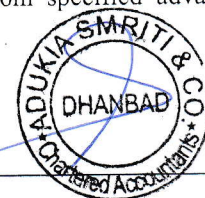
		way of interest or of similar nature incurred	depreciation and amortization (EBITDA) during the previous year (in Rs.)	interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	forward as per sub-section (4) of section 94B.	forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
		Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).									No
	(b) If yes, please furnish the following details									
	Sl No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil									
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-									
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit 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									
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 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									



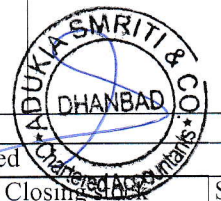


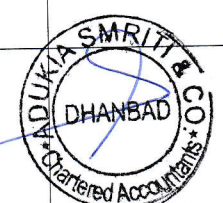
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of 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.
		Nil							
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)



32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available											
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks					
	Nil											
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										Not Applicable	
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No	
	If yes, please furnish the details below											
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No	
	If yes, please furnish details of the same											
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73											
	If yes, please furnish the details of speculation loss if any incurred during the previous year											
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										Yes	
	S.No	Section	Amount									
	1	80C										102565
	2	80D										11673
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	
	S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was 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 is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										No	
	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 referred to in section 115-O(1A)	(c) Amount of reduction as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon		Dates of payment			
				(i)	(ii)							
		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
		SI 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											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											
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	10857000				14634000						
b	Gross profit / Turnover	1629548	14634000	11.14%	2397623	14634000	16.38%					
c	Net profit / Turnover	1451255	14634000	9.92%	1722880	14634000	11.77%					
d	Stock-in-Trade / Turnover	711799	14634000	4.86%	1710739	14634000	11.69%					
e	Material consumed/ Finished goods produced			%			%					
												
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)												

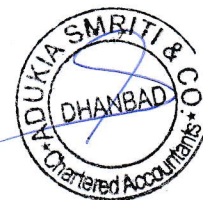
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all 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						
	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 **DHANBAD**  
Date **22/09/2018**

Name **VISHAL KUMAR AGARWAL**  
Membership Number **303733**  
FRN (Firm Registration Number) **0015697C**  
Address **ROOM NO 318, SRIRAM PLAZA, BANK MORE, DHANBAD, JHARKHAND, 826 001.**

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	



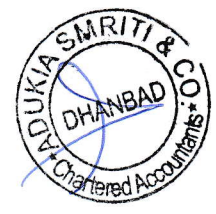
**Deduction Details(From Point No. 18)**

Description of Block of Assets

Sl.No.

Date of Sale etc.

Amount



**OM PRIYANKA CONSTRUCTION**  
**PROP: PRIYANKA SINGH**  
**NAWADIH, DHANBAD, JHARKHAND**

Project Expenses for the year ended 31st March, 2018

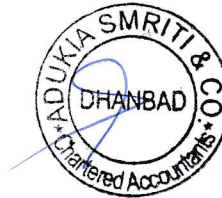
List of Direct Expenses for the year ended 31st March, 2018

Particulars		Amount(Rs.)	Particulars		Amount(Rs.)
Electrical Items		530,196.00	Labour & wages		915,900.00
Bricks		147,680.00	Brokerage		84,000.00
Cement		695,982.00	Legal Charges		171,500.00
Paint & Putty		120,820.00			
Sand		235,573.00			
Sanitary & Hardware		683,721.00			
Stone Chips		17,042.00			
Tiles & Marbles		525,245.00			
TMT Steel Bar		324,224.00			
Wood Items		193,883.00			
Labour Payment (Contractor)		1,281,504.00			
Arive up Elevator		211,718.00			
Gate & Window Fitting		461,824.00			
Land Payment					
Danish Kr Singh	600,000.00				
Gajendra Kumar	300,000.00				
Sushil Dey Kumar	27,700.00				
Uttam Kumar Keshri	200,000.00				
Rashmi Kumari Singh	500,000.00	1,627,700.00			
<b>TOTAL</b>		<b>7,057,112.00</b>	<b>TOTAL</b>		<b>1,171,400.00</b>

Place : Dhanbad

Dated : 22nd September' 2018

For: Om Priyanka Construction  
sd/-  
Priyanka Singh  
Proprietor



For: Adukia Smriti & Co  
(Chartered Accountants)

sd/-  
CA Vishal Kumar Agarwal  
Partner  
Membership No. 303733

**OM PRIYANKA CONSTRUCTION****PROP: PRIYANKA SINGH**

Hirak Road , Nawadih, Dhanbad- 828130

**Profit & Loss Account for the year 31st March, 2018**

Particulars	Amount	Particulars	Amount
To Opening Stock & WIP	1,710,738.86	By Sales	10,857,000.00
To Project Expenses (As Per List Attached)	7,057,112.00	By Closing Stock	711,799.06
To Direct Expenses (As Per List Attached)	1,171,400.00		
To Gross Profit	1,629,548.20		
	<b>11,568,799.06</b>		<b>11,568,799.06</b>
To Staff Salary	140,350.00	By Gross Profit B/f	1,629,548.20
To Bank Charges	2,560.21		
To Site Expenses	3,233.00	By Income From Renovation	302,061.00
To Gst Filing Fees	30,000.00		
To Interest & late fees	175,758.00		
To Accounting Charges	48,000.00		
To Office Expenses	11,353.00		
To Printing & Stationery	15,000.00		
To News Paper Expenses	7,200.00		
To Audit Fees	17,500.00		
To Travelling & Conveyance	29,400.00		
To Net Profit	1,451,254.99		
	<b>1,931,609.20</b>		<b>1,931,609.20</b>

Place : Dhanbad

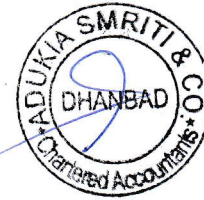
Dated : 22nd September' 2018

For: Om Priyanka Construction

sd/-

Priyanka Singh  
ProprietorFor: Adukia Smriti & Co  
(Chartered Accountants)

sd/-

CA Vishal Kumar Agarwal  
Partner  
Membership No. 303733

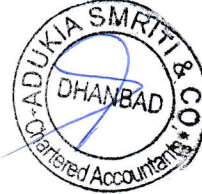
**OM PRIYANKA CONSTRUCTION**  
**PROP: PRIYANKA SINGH**  
Hirak Road , Nawadih, Dhanbad- 828130

**BALANCE SHEET AS ON 31-03-2018**

Capital & Liabilities	Amount	Amount	Properties & Assets	Amount	Amount
<b>Capital Account:</b>			<b>Investment</b>		
Balance B/F	2,172,880.28		In Utiram Commercial b/f	500,000.00	
Add: Introduced during the year	600,000.00		Add: During the year	2,000,000.00	2,500,000.00
Add: Profit for the Year	1,451,254.99				
	4,224,135.27		<b>Current Assets</b>		
Less : Drawings	507,125.00	3,717,010.27	Sundry Debtors	6,205,814.56	
			(As per Schedule -c)		
<b>Current liabilities</b>			Loan & Advance	2,507,144.00	
Advance From Customer		8,304,107.54	(As per Schedule -D)		
(As per list attached)			Closing Stock	711,799.06	
Sundry Creditors		1,787,244.00	balance with revenue	560,758.00	9,985,515.62
(As per list attached)					
<b>Other Provisions</b>			<b>Cash &amp; Bank</b>		
Duties & taxes			Punjab & Sindh Bank - 0056	110,986.72	
As per detail attached	55,409.00		Punjab & Sindh Bank - 052	418,934.24	
Audit Fees Payable	17,500.00		Cash In Hand	880,834.23	1,410,755.19
Staff Salary payable	15,000.00	87,909.00			
		<b>13,896,270.81</b>			<b>13,896,270.81</b>

Place : Dhanbad  
Dated : 22nd September' 2018

For: Om Priyanka Construction  
sd/-  
Priyanka Singh  
Proprietor



For: Adukia Smriti & Co  
(Chartered Accountants)

sd/-  
CA Vishal Kumar Agarwal  
Partner  
Membership No. 303733



# 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  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	PRIYANKA SINGH			FVPPS2074K		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-3	
	Lovadih					
	Road/Street/Post Office	Area/Locality		Status	Individual	
	Bishunpur	Polytechnic				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	Dhanbad	JHARKHAND	828130	XXXX XXXX 5538		
Designation of AO(Ward/Circle)			ITO WARD 1(1), DHANBAD		Original or Revised	
					ORIGINAL	
E-filing Acknowledgement Number			369101971311018	Date(DD/MM/YYYY)	31-10-2018	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1698028
	2	Deductions under Chapter-VI-A			2	118191
	3	Total Income			3	1579840
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	295046
	5	Interest and Fee Payable			5	19494
	6	Total tax, interest and Fee payable			6	314540
	7	Taxes Paid	a	Advance Tax	7a	150000
			b	TDS	7b	7680
			c	TCS	7c	0
d			Self Assessment Tax	7d	157000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	314680	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	140	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by PRIYANKA SINGH in the capacity of Self

having PAN FVPPS2074K from IP Address 180.87.224.105 on 31-10-2018 at DHANBAD

Dsc Sl No & issuer 1401136313CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**