



भारत सरकार  
GOVERNMENT OF INDIA



राजीव रंजन  
Rajiv Ranjan

जन्म वर्ष / Year of Birth : 1975  
पुरुष / Male



8581 7964 1113

आधार — आम आदमी का अधिकार

*Rajiv Ranjan*



भारत सरकार  
GOVERNMENT OF INDIA



उपेन्द्र प्रसाद सिंह  
Upendra Prasad Singh  
जनम तिथि DOB: 05/10/1963  
पुरुष / MALE



9776 7025 3530

आधार - आम आदमी का अधिकार

रेखा के लिए  
Singh



भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

S/O जगत लाल सिंह, मणि सिंह  
गड, जय प्रकाश नगर, जङ्गलपुर,  
पटना डी पी जे, पटना,  
बिहार - 800001

Address

S/O Jagat Lal Singh, Mani  
Singh Road, Jay Prakash Nagar  
Jankangpur, Patna G.P., Patna  
Bihar - 800001



1647  
1888 188 1847



mailto:uaid@uaid.gov.in



www.uaid.gov.in

PG No: No. 1001  
Registration No: 001



रीना शरण

Rina Sharan

जन्म तिथि/DOB: 01/01/1967

महिला / FEMALE



3732 7397 2064

आधार-आम आदमी का अधिकार

पता:

W/O शम्भू कुमार राय,  
फ्लैट १-२ राम अखतार  
रेसिडेन्सी, देवी मंदिर के  
पार्क, वेस्ट बोरिंग कैनाल  
रोड, आनंदपुरी, पटना,  
बिहार - 800001

Address:

W/O Shambhu Kumar Ray, F 102  
Ram Akhtar Residency, Near Devi  
Mandir, West Boring Canal Road,  
Anandpuri, Patna,  
Bihar - 800001

3732 7397 2064

Aadhaar-Aam Admi ka Adhikar

Rina Sharan



भारत सरकार  
GOVERNMENT OF INDIA



रिंकु कुमारी  
Rinku Kumari  
जन्म तिथि/ DOB: 07/07/1976  
महिला / FEMALE



3185 3773 4075

मेरा आधार, मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

अर्धांगिनी: राजीव रंजन,  
302 क्लासिक होम  
अपार्टमेंट, आरागरदन रोड,  
जगदेव पथ के पास,  
फुलवारी, पटना,  
बिहार - 800014

Address:

W/O: Rajiv Ranjan, 302 classic  
home apartment, aragarden  
road, near jagdeo path,  
Phulwari, Patna,  
Bihar - 800014

3185 3773 4075

MERA AADHAAR, MERI PEHACHAN

Rinku Kumari

धारा 138A के तहत / PERMANENT ACCOUNT NUMBER  
AMNPS8438H

नाम / NAME  
UPENDRA PRASAD SINGH

पिता का नाम / FATHER'S NAME  
JAGAT LAL SINGH

जन्म तिथि / DATE OF BIRTH  
05-10-1963

हस्ताक्षर / SIGNATURE  
Upendra Prasad Singh

म. ल. ड.  
अध्यक्ष आयुक्त, पटना  
DIRECTOR OF INCOME TAX (SYSTEMS)

मात्र देरा के लिए  
Singh

आयकर विभाग  
INCOME TAX DEPARTMENT



भारत सरकार  
GOVT. OF INDIA

RINKU KUMARI

VIJAY KISHOR CHOUDHARY

07/07/1976

Permanent Account Number

BXBPK2532C

*Rinku Kumari*

Signature



32012011

*Rinku Kumari*

आयकर विभाग  
INCOME TAX DEPARTMENT

भारत सरकार  
GOVT. OF INDIA

RAJIV RANJAN

SARYU SHARAN SINGH

02/12/1975  
Permanent Account Number

AFHPR5176A

*Raniv Ranjan*  
Signature



08/12/2014

*Raniv Ranjan*

स्थायी लेखा संख्या /PERMANENT ACCOUNT NUMBER

ASOPS8272Q



नाम /NAME

REENA SHARAN

पिता का नाम /FATHER'S NAME

SARYOO SHARAN SINGH

जन्म तिथि /DATE OF BIRTH

01-01-1967

हस्ताक्षर /SIGNATURE

*Reena Sharan*

*Red*

जलद्वय अधिकारी (सी.ए.) पटना

COMMISSIONER OF I-TAX (CO) PATNA

*Reena Sharan*

# STATEMENT OF ACCOUNTS

## OF

**M/s Land Mark Constructions LLP**  
Regd.Off: C/o Rajeev Ranjan, Buddha Vishwasaraiya  
Industrial Centre, Sipara, Patna-800020 (Bihar)  
Phone: (91)-9835605514/9471022876

PAN: AAGFL3671A

Email: landmarkconstructions2017@gmail.com/  
rajivclassic111@gmail.com

**Audit Report for the year ended 31.03.2019**  
(01.04.2018 to 31.03.2019)

**A.K.JALAN & ASSOCIATES**  
Chartered Accountants  
206, Narayan Plaza, Exhibition Road,  
Patna-800001 (Bihar)  
Phone: 0612-2219619/9431015651  
Email: akjalanassociates@gmail.com

LANDMARK CONSTRUCTIONS LLP

*Rajiv Ranjan*

MANAGING PARTNER

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**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 filed and verified electronically]

Assessment Year

**2019-20**

|                                                           |                                           |                                     |             |                                |       |       |
|-----------------------------------------------------------|-------------------------------------------|-------------------------------------|-------------|--------------------------------|-------|-------|
| PERSONAL INFORMATION AND THE<br>ACKNOWLEDGEMENT<br>NUMBER | Name                                      |                                     |             | PAN                            |       |       |
|                                                           | LAND MARK CONSTRUCTIONS LLP               |                                     |             | AAGFL3671A                     |       |       |
|                                                           | Flat/Door/Block No                        | Name Of Premises/Building/Village   |             | Form Number.                   | ITR-5 |       |
|                                                           | C/O RAJIV RANJAN                          |                                     |             |                                |       |       |
|                                                           | Road/Street/Post Office                   | Area/Locality                       |             |                                |       |       |
|                                                           | BUDDHA VISHWASARAIVA<br>INDUSTRIAL CENTRE | SIPARA                              |             | Status Firm                    |       |       |
|                                                           | Town/City/District                        | State                               | Pin/ZipCode | Filed u/s                      |       |       |
|                                                           | PATNA                                     | BIHAR                               | 800020      | 139(1)-On or before due date   |       |       |
|                                                           | Assessing Officer Details (Ward/Circle)   |                                     |             | ITO WARD 4(5), PATNA           |       |       |
|                                                           | e-filing Acknowledgement Number           |                                     |             | 497522801100619                |       |       |
| COMPUTATION OF INCOME<br>AND TAX THEREON                  | 1                                         | Gross total income                  |             |                                | 1     | 12910 |
|                                                           | 2                                         | Total Deductions under Chapter-VI-A |             |                                | 2     | 0     |
|                                                           | 3                                         | Total Income                        |             |                                | 3     | 12910 |
|                                                           | 3a                                        | Deemed Total Income under AMT/MAT   |             |                                | 3a    | 0     |
|                                                           | 3b                                        | Current Year loss, if any           |             |                                | 3b    | 0     |
|                                                           | 4                                         | Net tax payable                     |             |                                | 4     | 4028  |
|                                                           | 5                                         | Interest and Fee Payable            |             |                                | 5     | 0     |
|                                                           | 6                                         | Total tax, interest and Fee payable |             |                                | 6     | 4028  |
|                                                           | 7                                         | Taxes Paid                          | a           | Advance Tax                    | 7a    | 0     |
|                                                           |                                           |                                     | b           | TDS                            | 7b    | 0     |
|                                                           |                                           |                                     | c           | TCS                            | 7c    | 0     |
|                                                           |                                           |                                     | d           | Self Assessment Tax            | 7d    | 4028  |
|                                                           |                                           |                                     | e           | Total Taxes Paid (7a+7b+7c+7d) | 7e    | 4028  |
| 8                                                         | Tax Payable (6-7e)                        |                                     |             | 8                              | 0     |       |
| 9                                                         | Refund (7e-6)                             |                                     |             | 9                              | 0     |       |
| 10                                                        | Exempt Income                             | Agriculture                         |             | 10                             |       |       |
|                                                           |                                           | Others                              |             |                                |       |       |

Income Tax Return submitted electronically on 10-06-2019 11:18:47 from IP address 117.197.79.76 and verified by

RAJIV RANJAN having PAN AFHPR5176A on 10-06-2019 11:18:47 from IP address 117.197.79.76 using **Digital Signature Certificate (DSC)**

DSC details: 2421335517338549493CN=SafeScript sub-CA for RCAL Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C-IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

LANDMARK CONSTRUCTIONS LLP

*Rajiv Ranjan*

MANAGING PARTNER

|                       |                                                                                             |
|-----------------------|---------------------------------------------------------------------------------------------|
| Name                  | : Land Mark Constructions LLP                                                               |
| Regd. Office          | : C/o Rajeev Ranjan, Buddha Vishwasaraiya Industrial Centre<br>Sipara, Patna-800020 (Bihar) |
| CIN                   | : AAG-5805                                                                                  |
| Date of Incorporation | : 06.06.2016                                                                                |
| Financial Year        | : 01.04.2018 TO 31.03.2019                                                                  |
| Assessment Year       | : 2019-2020                                                                                 |
| Status                | : LLP                                                                                       |
| PAN                   | : AAGFL3671A                                                                                |
| Method of Accounting  | : Mercantile                                                                                |
| Method of Valuation   | : Builders/Developers (At Cost)                                                             |

### Computation of Income

#### Income from Business/Profession

|                                                 |          |
|-------------------------------------------------|----------|
| Net Profit as per Audited Profit & Loss Account | 11846.00 |
|-------------------------------------------------|----------|

#### Add: Inadmissible Expenses

|                                                 |         |          |
|-------------------------------------------------|---------|----------|
| Preliminary Expenses W/off                      | 4100.00 |          |
| GST Late Filing Fees (April'2018 to March'2019) | 0.00    |          |
| Depreciation As per Co.'s Act.                  | 3089.00 |          |
|                                                 |         | 7189.00  |
|                                                 |         | 19035.00 |

#### Less: Admissible Expenses

|                                 |         |                 |
|---------------------------------|---------|-----------------|
| Preliminary Expenses W/o 35D    | 4100.00 |                 |
| Depreciation W/o As per LT.     | 2025.00 |                 |
|                                 |         | 6125.00         |
| Business Income                 |         | 12910.00        |
| <b>Net Taxable Income (R/O)</b> |         | <b>12907.00</b> |
| Tax Payable                     |         | 3872.00         |
| Add: Education Cess             |         | 155.00          |
| <b>Total Tax(Normal)</b>        |         | <b>4027.00</b>  |
| <b>Paid U/s 140 A</b>           |         | <b>4027.00</b>  |

**Note: Bank A/c with HDFC Muzaffarpur C/A-03442560004829, IFSCCode:HDFC0000344**

For Land Mark Constructions LLP

(Rajiv Ranjan)  
(Partner)  
DIN-07487344

(Reena Sharan)  
(Partner)  
DIN: 01145168

# *A. K. JALAN & ASSOCIATES*

## **CHARTERED ACCOUNTANTS**

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalanassociates@gmail.com

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### **Auditor's Report**

**To The Partners LAND MARK CONSTRUCTIONS LLP**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **Land Mark Constructions LLP** which comprise the Balance Sheet as at March 31, 2019, the statement of Profit & Loss for the year ended on March 31, 2019 and a summary of significant accounting policies and other explanatory information.

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

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 LLP in accordance with the Accounting Standards. 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.

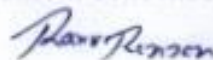
### **Auditor's Responsibility**

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 auditor's 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 LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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 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 LLP as at March 31, 2018; and b) in the case of the statement of profit and loss, of the profit for the year ended on that date.

LANDMARK CONSTRUCTIONS LLP



MANAGING PARTNER

# *A. K. JALAN & ASSOCIATES*

## *CHARTERED ACCOUNTANTS*

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalanassociates@gmail.com

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LAND MARK CONSTRUCTIONS LLP: Patna (Bihar)

Notes to Financial Statement for the year ended 31st March 2019.

### **Nature of Operation**

Land Mark Construction was incorporated by 4 Persons namely Mr. Upendra Prasad Singh (25%), Rajiv Ranjan (25%), Reena Sharan (25%) and Rinku Kumari (25%) for the a Purposes of Developing Residential Complex under development agreement and/or to do Govt. Contract Works etc. Further the business could not be started due to non approval and/or sanction of MAP by the government authority.

### **Significant Accounting Policies**

#### **2. Basis of accounting and preparation of financial statement**

The Financial Statements have been prepared on accrual basis under historical cost convention and in accordance with the applicable accounting standards prescribed by the Institute of Chartered Accountants of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

**3. Use of estimates:** The preparation of Financial Statements in conformity with generally accepted principles requires management to make estimated and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statements and the results of operations during the reporting period end. Although there estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**4. Revenue Recognition:** Revenue from sale of goods is recognised on transfer of all significant risks and rewards of ownership to the buyer. Sales are stated net of excise duty, sales tax and trade discounts. Interest on deployment of surplus funds is recognized using the time-proportion method, based on interest rates implicit in the transaction based on reasonable certainty of receipt. Interest on advances is recognized when the ultimate collection is not uncertain. Dividend income is recognized when the right to receive dividend is established.

**5. Taxation** Income tax expense comprises current tax expense and deferred tax expense/credit. Current tax Provision for current tax is calculated in accordance with the provisions of the Income-Tax Act, 1961 and is made annually based on the tax liability computed after considering tax allowances and exemptions. Assets and liabilities representing current tax are disclosed on a net basis when there is a legally enforceable right to set off and where the management intends to settle the asset and liability on a net basis.

LANDMARK CONSTRUCTIONS LLP

*Ravi Ranjan*

MANAGING PARTNER

### **Deferred tax**

Deferred tax liability or asset is recognised for timing differences between the profits/losses offered for income taxes and profits/ losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised only to the extent there is a reasonable certainty that the assets can be realised in future; however where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

**6. Investment** Current investments are carried at the lower of cost and fair value computed category wise. Long term investments are stated at cost. Provision for diminution in the value of long term investments is made, only if, in the opinion of the management, such a decline is regarded as being other than temporary.

**7. Cash flow statement** Cash flow is reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipt receipts or payments. The cash flow from operating, investing and financing activities of the LLP are segregated based on the available information.

**8. Contingencies and provisions** The LLP creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

**9. Property, Plant & Equipment** Tangible Tangible assets are stated at cost, net of recoverable taxes less accumulated depreciation / amortization and impairment losses if any. Cost comprises purchase price and any attributable costs of bringing the asset to its working condition for its intended use. All costs, including administrative, financing and general overhead expenses, as are specifically attributable to construction of a project or to the acquisition of a fixed asset or bringing it to its working condition, is included as part of the cost of construction of project or as a part of the cost of fixed asset, till commencement of commercial production. Subsequent expenditure related to an item of tangible assets is added to its book value only, if it increases the future benefits from the existing asset beyond its previously assessed standard of performance.

### **10. Intangible**

Intangible assets are carried at its cost, less accumulated amortization and impairment losses, if any. All costs, including financing costs relating to development of intangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they are incurred, till commencement of commercial production.

**11. Preliminary Expenses** : Preliminary Expenses will be amortized over a period of 5 years u/s 35D starting from the Financial Year from which commencement of commercial activities of the LLP will begin, accordingly had made provisions in the books.

LANDMARK CONSTRUCTIONS LLP

*Ran Ran*

MANAGING PARTNER

## 12. Notes To The Accounts

1. Value of imports on CIF Basis is Rs. Nil (Previous Year: Rs. Nil)
2. Expenditure in foreign currency is Rs. Nil (Previous Year: Rs. Nil)
3. Earnings in foreign currency is Rs. Nil (Previous Year: Rs. Nil)
4. In View of Uncertainty in Future Profits, No Provision for Deferred tax asset on Unabsorbed Losses as per Income Tax Act has been provided for in the books of account. (Previous Year: Rs. Nil)
5. The LLP has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises development Act, 2006) claiming their status as on 31st March, 2019 as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is nil.

Based on the information available with the LLP, there are no amounts due to Micro & Small Enterprises as on 31st March 2019.

6. Previous year figures have been regrouped / recast wherever necessary to make them comparable.
7. Not bearing interest advances extended to the firm, known to the partners of the assessee firm. Capital as well as the unsecured loans were extended to the firm are lying idle in the alone banking account of the firm for whole of the year.

As per our report of even dated

For **A.K.Jalan & Associates**  
Chartered Accountants

(K.P.Jalan)

(Partners)

Membership No. 074748

PAN: AAFFM6947D

FRN: 500107N

Place : Patna

Date : 06.04.2019

LANDMARK CONSTRUCTIONS LLP

*Ravi Ranjan*

MANAGING PARTNER

## Report on Other Legal and Regulatory Requirements

1. We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet and the statement profit & loss dealt with by this Report is in agreement with the books of account.
- d) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

For **A.K.Jalan & Associates**  
*Chartered Accountants*

*(K.P.Jalan)*  
(Partners)

Membership No. 074748

PAN: AAFFM6947D

FRN : 500107N

Place : Patna

Date : 06.04.2019

LANDMARK CONSTRUCTIONS LLP

*Manoj Kumar*

MANAGING PARTNER

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# STATEMENT OF ACCOUNTS

## OF

**M/s Land Mark Construction LLP**  
Regd.Off: C/o Rajeev Ranjan, Buddha Vishwasaraiya  
Industrial Centre, Sipara, Patna-800020 (Bihar)  
Phone: (91)-9835605514

**PAN: AAGFL3671A**

Email:rajivclassic111@gmail.com

**Audit Report for the year ended 31.03.2017**  
(06.06.2016 to 31.03.2017)

**A.K.JALAN & ASSOCIATES**  
Chartered Accountants  
206, Narayan Plaza, Exhibition Road,  
Patna-800001 (Bihar)  
Phone: 0612-2219619/9431015651  
Email:akjalanassociates@gmail.com

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LANDMARK CONSTRUCTIONS LLP

*Rajan Ranjan*

MANAGING PARTNER

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-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature].

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2017-18PERSONAL INFORMATION AND THE  
DATE OF ELECTRONIC  
TRANSMISSION

|                                                                     |                                        |                                |                                                                      |
|---------------------------------------------------------------------|----------------------------------------|--------------------------------|----------------------------------------------------------------------|
| Name<br>LAND MARK CONSTRUCTION                                      |                                        | PAN<br>AAGFL3671A              |                                                                      |
| Flat/Door/Block No<br>H/O RAJEEV RANJAN                             | Name Of Premises/Building/Village<br>0 |                                | Form No. which<br>has been<br>electronically<br>transmitted<br>ITR-5 |
| Road/Street/Post Office<br>BUDHA VISHWASARAITA<br>INDUSTRIAL CENTRE | Area/Locality<br>SIPARA                |                                |                                                                      |
| Town/City/District<br>PATNA                                         | State<br>BIHAR                         | Pin/Zip Code<br>800020         | Aadhaar Number/ Enrollment ID                                        |
| Designation of AO (Ward / Circle)<br>JCIT-4 PATNA                   |                                        |                                | Original or Revised<br>ORIGINAL                                      |
| E-filing Acknowledgement Number<br>589919010310318                  |                                        | Date(DD-MM-YYYY)<br>31-03-2018 |                                                                      |

COMPUTATION OF INCOME  
AND TAX THEREON

|    |                                 |    |      |
|----|---------------------------------|----|------|
| 1  | Gross Total Income              | 1  | 4391 |
| 2  | Deductions under Chapter-VI-A   | 2  | 0    |
| 3  | Total Income                    | 3  | 4390 |
| a  | Current Year loss, if any       | 3a | 0    |
| 4  | Net Tax Payable                 | 4  | 1357 |
| 5  | Interest Payable                | 5  | 104  |
| 6  | Total Tax and Interest Payable  | 6  | 1461 |
| 7  | Taxes Paid                      |    |      |
| a  | Advance Tax                     | 7a | 0    |
| b  | TDS                             | 7b | 0    |
| c  | TCS                             | 7c | 0    |
| d  | Self Assessment Tax             | 7d | 1461 |
| e  | Total Taxes Paid (7a+7b+7c +7d) | 7e | 1461 |
| 8  | Tax Payable (6-7e)              | 8  | 0    |
| 9  | Refund (7e-6)                   | 9  | 0    |
| 10 | Exempt Income                   |    |      |
|    | Agriculture                     |    |      |
|    | Others                          | 10 |      |

## VERIFICATION

I, **REENA SARAN** son/ daughter of **SARYU SARAN SINGH**, holding Permanent Account Number **AFHP95176A** 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 2017-18. I further declare that I am making this return in my capacity as **PARTNER** and I am also competent to make this return and verify it.

Sign here \_\_\_\_\_ Date **31-03-2018** Place **PATNA**

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 |
|                           |             |                          |

For Office Use Only

Receipt No

Filed from IP address **117.197.86.171**

Date

Seal and signature of  
receiving official

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Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560506", 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 [njivclassc111@gmail.com](mailto:njivclassc111@gmail.com)

*Ravi Ranjan*  
MANAGING PARTNER

|                       |                                                                                             |
|-----------------------|---------------------------------------------------------------------------------------------|
| Name                  | : Land Mark Construction LLP                                                                |
| Regd. Office          | : C/o Rajeev Ranjan, Buddha Vishwasaraiya Industrial Centre<br>Sipara, Patna-800020 (Bihar) |
| CIN                   | : AAG-5805                                                                                  |
| Date of Incorporation | : 06.06.2016                                                                                |
| Financial Year        | : 01.04.2016 TO 31.03.2017 (06.06.2016 to 31.03.2017)                                       |
| Assessment Year       | : 2017-2018                                                                                 |
| Status                | : LLP                                                                                       |
| PAN                   | : AAGFL3671A                                                                                |
| Method of Accounting  | : Mercantile                                                                                |
| Method of Valuation   | : Builders/Developers (At Cost)                                                             |

### Computation of Income

#### Income from Business/Profession

|                                                 |         |
|-------------------------------------------------|---------|
| Net Profit as per Audited Profit & Loss Account | 2218.00 |
|-------------------------------------------------|---------|

#### Add: Inadmissible Expenses

|                                |         |          |
|--------------------------------|---------|----------|
| Preliminary Expenses W/off     | 4100.00 |          |
| Depreciation As per Co.'s Act. | 4673.00 |          |
|                                |         | 8773.00  |
|                                |         | 10991.00 |

#### Less: Admissible Expenses

|                                 |         |                |
|---------------------------------|---------|----------------|
| Preliminary Expenses W/o 35D    | 4100.00 |                |
| Depreciation W/o As per I.T.    | 2500.00 |                |
|                                 |         | 6600.00        |
| Business Income                 |         | 4391.00        |
| <b>Net Taxable Income (R/O)</b> |         | <b>4390.00</b> |
| Tax Payable                     |         | 1317.00        |
| Add: Education Cess             |         | 40.00          |
| <b>Total Tax(Normal)</b>        |         | <b>1357.00</b> |
| <b>Paid U/s 140 A</b>           |         | <b>1357.00</b> |

Note: Bank A/c with HDFC Muzaffarpur C/A-03442560004829, IFSCCode:HDFC0000344

For Land Mark Construction LLP

*Rajiv Ranjan*  
(Rajiv Ranjan)  
(Partner)  
DIN-07487344

*Reena Sharan*  
(Reena Sharan)  
(Partner)  
DIN: 01145168

# *A. K. JALAN & ASSOCIATES*

## *CHARTERED ACCOUNTANTS*

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalanassociates@gmail.com

### **Auditor's Report**

**To The Partners LAND MARK CONSTRUCTION LLP**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **Land Mark Construction LLP** which comprise the Balance Sheet as at March 31, 2017, the statement of Profit & Loss for the year ended on March 31, 2017 and a summary of significant accounting policies and other explanatory information.

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

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 LLP in accordance with the Accounting Standards. 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.

### **Auditor's 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 auditor's 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 LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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 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 LLP as at March 31, 2017; and b) in the case of the statement of profit and loss, of the profit for the year ended on that date.



*Ravi Ranjan*

MANAGING PARTNER

## Report on Other Legal and Regulatory Requirements

1. We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet and the statement profit & loss dealt with by this Report is in agreement with the books of account.
- d) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

For **A.K.Jalan & Associates**  
Chartered Accountants

(K.P.Jalan)

(Partners)

Membership No. 074748

PAN: AAFFM6947D

FRN : 500107N

Place : Patna

Date : 30.05.2017



MANISH CONSTRUCTIONS LLP

*Ravi Ranjan*

MANAGING PARTNER

# *A. K. JALAN & ASSOCIATES*

## *CHARTERED ACCOUNTANTS*

206, Narayan Plaza, Exhibition Road, Patna-800001 (BIHAR),

PH:(0612)-2219619 (O),9431015651 (Mobile)

Email: akjalanassociates@gmail.com

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LAND MARK CONSTRUCTION LLP: Patna (Bihar)

Notes to Financial Statement for the year ended 31st March 2017.

### **Nature of Operation**

Land Mark Construction has been formed by Mr. Upendra Prasad Singh (25%), Rajiv Ranjan (25%), Reena Sharan (25%) and Rinku Kumari (25%) as a Special Purpose of Construct and Developed of Residential Complex and/or Govt. Contract Works.

### **Significant Accounting Policies**

#### **2. Basis of accounting and preparation of financial statement**

The Financial Statements have been prepared on accrual basis under historical cost convention and in accordance with the applicable accounting standards prescribed by the Institute of Chartered Accountants of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

**3. Use of estimates:** The preparation of Financial Statements in conformity with generally accepted principles requires management to make estimated and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statements and the results of operations during the reporting period end. Although there estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**4. Revenue Recognition:** Revenue from sale of goods is recognised on transfer of all significant risks and rewards of ownership to the buyer. Sales are stated net of excise duty, sales tax and trade discounts. Interest on deployment of surplus funds is recognized using the time-proportion method, based on interest rates implicit in the transaction based on reasonable certainty of receipt. Interest on advances is recognized when the ultimate collection is not uncertain. Dividend income is recognized when the right to receive dividend is established.

**5. Taxation** Income tax expense comprises current tax expense and deferred tax expense/credit. Current tax Provision for current tax is calculated in accordance with the provisions of the Income-Tax Act, 1961 and is made annually based on the tax liability computed after considering tax allowances and exemptions. Assets and liabilities representing current tax are disclosed on a net basis when there is a legally enforceable right to set off and where the management intends to settle the asset and liability on a net basis.



*Rajiv Ranjan*

MANAGING PARTNER

**Deferred tax**

Deferred tax liability or asset is recognised for timing differences between the profits/losses offered for income taxes and profits/ losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised only to the extent there is a reasonable certainty that the assets can be realised in future; however where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

**6. Investment Current investments** are carried at the lower of cost and fair value computed category wise. Long term investments are stated at cost. Provision for diminution in the value of long term investments is made, only if, in the opinion of the management, such a decline is regarded as being other than temporary.

**7. Cash flow statement** Cash flow is reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipt receipts or payments. The cash flow from operating, investing and financing activities of the LLP are segregated based on the available information.

**8. Contingencies and provisions** The LLP creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

**9. Property, Plant & Equipment** Tangible Tangible assets are stated at cost, net of recoverable taxes less accumulated depreciation / amortization and impairment losses if any. Cost comprises purchase price and any attributable costs of bringing the asset to its working condition for its intended use. All costs, including administrative, financing and general overhead expenses, as are specifically attributable to construction of a project or to the acquisition of a fixed asset or bringing it to its working condition, is included as part of the cost of construction of project or as a part of the cost of fixed asset, till commencement of commercial production. Subsequent expenditure related to an item of tangible assets is added to its book value only, if it increases the future benefits from the existing asset beyond its previously assessed standard of performance.

**10. Intangible**

Intangible assets are carried at its cost, less accumulated amortization and impairment losses, if any. All costs, including financing costs relating to development of intangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they are incurred, till commencement of commercial production.

**11. Preliminary Expenses** : Preliminary Expenses will be amortized over a period of 5 years starting from the Financial Year from which commencement of commercial operations of the LLP will begin.

*Row Perren*  
MANAGING PARTNER

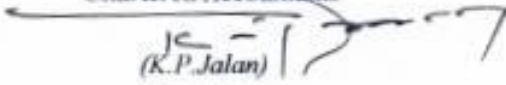


## 12. Notes To The Accounts

1. Value of imports on CIF Basis is Rs. Nil (Previous Year: Rs. Nil)
  2. Expenditure in foreign currency is Rs. Nil (Previous Year: Rs. Nil)
  3. Earnings in foreign currency is Rs. Nil (Previous Year: Rs. Nil)
  4. In View of Uncertainty in Future Profits, No Provision for Deferred tax asset on Unabsorbed Losses as per Income Tax Act has been provided for in the books of account. (Previous Year: Rs. Nil)
  5. The LLP has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises development Act, 2006) claiming their status as on 31st March, 2017 as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is nil.
- Based on the information available with the LLP, there are no amounts due to Micro & Small Enterprises as on 31st March 2017.
6. Previous year figures have been regrouped / recast wherever necessary to make them comparable

As per our report of even dated

For **A.K.Jalan & Associates**  
Chartered Accountants

  
(K.P.Jalan)

(Partners)

Membership No. 074748

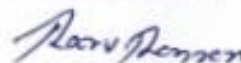
PAN: AAFFM6947D

FRN : 500107N

Place : Patna

Date : 30.05.2017



  
MANAGING PARTNER