VIKRAMSHILA DEVELOPERS PRIVATE LIMITED

NAYA PATTI ROADPLAZA TOWER COMPLEX, KOLKATA -700001
Cin:-U70101WB1995PTC071474, Email:-niteshsantha lia@gmail.com

BALANCE SHEET
AS ON 31ST MARCH 2017

Particulars	Note	As at March 31,2017	As at March 31, 2016
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	3,875,010.00	3,875,010.00
Reserves and Surplus	3	3,424,935.16	2,830,038.54
a)		7,299,945.16	6,705,048.54
Non Current Liabilities			
Unsecured Loans		138,000.00	
Current Liabilities			
Trade Payable	4	30,208,031.55	
Flat Advance		6,080,248.00	34,156,713.00
Land Advance		13,671,961.00	15,425,288.00
Short Term Provision	5		1,670,886.00
Other Current Liabilities		1,152,379.00	
Deffered Tax Liabilities			21,909.00
b)		51,250,619.55	51,274,796.00
TOTAL (a+b)		58,550,564.71	57,979,844.54
ASSETS :			
Non-Current Assets			
Fixed Assets			
Tangible Assets	6	2,810,233.40	2,981,249.53
Non-Current Investments		-	-
Current Assets			
Trade Receivable	7	13,307,027.00	
Advance to Supliers		-	-
Inventories	8	32,845,000.00	44,392,726.24
Loans & Advances	9	8,060,000.00	10,179,590.72
		-	-
i)		57,022,260.40	57,553,566.49
Other Non-Current Assets		-	-
Cash & Bank Balance	10	1,528,304.31	426,278.05
ii)		1,528,304.31	426,278.05
TOTAL (i+ii)		58,550,564.71	57,979,844.54

Significant Accounting Policies 1

The accompanying notes are an integral part of the Financial Statements
In terms of our report attached

For Himatsinghaka & Associates
CHARTERED ACCOUNTANTS
(SD)
S Dokania

Sourav Kumar Dokania
Mem. NO. 310662
PARTNER
Date: 30/09/2017
PLACE:-Kolkata

HIMATSINGHKA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

FOR AND ON BEHALF OF THE BOARD
(SD)
R. K. Santhalia

Ratan Kumar Santhalia (Director)
DIN : 01851732
(SD)

Rahul Ramuka (Director)
DIN : 06693533

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Vikramshila Developers Pvt. Ltd.
R. K. Santhalia
Director

VIKRAMSHILA DEVELOPERS PRIVATE LIMITED

NAYA PATTI ROAD, PLAZA TOWER COMPLEX, KOLKATA- 700001

CIN:- U70101WB1995PTC071474

NOTE 6: Fixed Assets

S.NO	Name	Opening Balance	Addition		Total	Rate %	Depreciation	Amount
			More than 180 days	Less than 180 days				
1	Land	18,06,120.00	-	-	18,06,120.00	0%	-	18,06,120.00
A	Total	18,06,120.00	-	-	18,06,120.00		-	18,06,120.00
1	Furniture & Fixture	1,53,450.00		-	1,53,450.00	10%	15,345.00	1,38,105.00
B		1,53,450.00	-	-	1,53,450.00		15,345.00	1,38,105.00
1	Invertor	35,853.00	-	-	35,853.00	15%	5,377.95	30,475.05
2	Mobile	3,570.00	-	-	3,570.00	15%	535.50	3,034.50
3	Generator	2,30,197.00			2,30,197.00	15%	34,529.55	1,95,667.45
4	Mixture Machine	2,21,850.00	-		2,21,850.00	15%	33,277.50	1,88,572.50
5	Motor Cycle	51,978.53	-		51,978.53	15%	7,796.78	44,181.75
6	Shuttering Material	4,04,430.00	-		4,04,430.00	15%	60,664.50	3,43,765.50
7	Vibrator 2 Nos	68,425.00	-		68,425.00	15%	10,263.75	58,161.25
C	Total	10,16,303.53	-	-	10,16,303.53		1,52,445.53	8,63,858.00
1	Computer & pheripheral	5,376.00	-		5,376.00	60%	3,225.60	2,150.40
D	Total	5,376.00	-	-	5,376.00		3,225.60	2,150.40
							-	
	(A+B+C)	29,81,249.53	-	-	29,81,249.53		1,71,016.13	28,10,233.40

HIMMATSINGKA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

Vikramshila Developers Pvt. Ltd.

Director

VIKRAMSHILA DEVELOPERS PRIVATE LIMITED

NAYA PATTI ROAD, PLAZA TOWER COMPLEX, KOLKATA- 700001

CIN:- U70101WB1995PTC071474

DEPRECIATION CHART FOR F. Y. 2016-17

NOTE 6: FIXED ASSETS

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2016-17	WDV as on 31st Mar 2017
(A) Land									
-	Land	18,06,120	0	-	-	0.00%	0	-	18,06,120
(B) Furniture & Fittings									
31-Mar-2016	Furniture & Fixtures	1,70,500	10.00	8,525	1,61,975	9.50%	365	16,153	1,54,347
(c) Motor Cycle									
31-Mar-2016	Motor Cycle	56,193	10.00	2,810	53,383	9.50%	365	5,324	50,869
(D) Plant & Machine									
31-Mar-2016	Generator	2,70,820	12.00	13,541	2,57,279	7.92%	365	21,381	2,49,439
31-Mar-2016	Mixture Machine	2,61,000	12.00	13,050	2,47,950	7.92%	365	20,606	2,40,394
31-Mar-2016	Shuttering Machine	4,75,800	12.00	23,790	4,52,010	7.92%	365	37,565	4,38,235
31-Mar-2016	Vibrator Machine	80,500	12.00	4,025	76,475	7.92%	365	6,356	74,144
(B) Office Equipments									
8-Sep-2014	Invertor	45,600	5.00	2,280	43,320	19.00%	935	22,133	23,467
28-Aug-2013	Mobile	10,500	5.00	525	9,975	19.00%	1311	7,146	3,354
(C) Computer & laptop									
25-Aug-2013	Laptop	33,600	3.00	1,680	31,920	31.67%	1314	38,199	(4,599)
	Total Assets	**32,10,633**		**70,226**	**13,34,287**			**1,74,863**	**30,35,770**

31-Mar-2017

HIMMATSINGKA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

Vikramshila Developers Pvt. Ltd.

Director

VIKRAMSHILA DEVELOPERS PRIVATE LIMITED

NAYA PATTI ROADPLAZA TOWER COMPLEX, KOLKATA

Cin:-U70101WB1995PTC071474, Email:-niteshsanthalia@gmail.com

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017.

NOTE :-1 SIGNIFICANT ACCOUNTING POLICIES

a) Corporate Information

VIKRAMSHILA DEVELOPERS PRIVATE LIMITED (the company) is a Private limited Company domiciled in India and incorporated under the provision of the Companies Act 1956. The Company is a Small & Medium Size Company (SMC) as per the Company (Accounting Rules) 2006 as amended

b) Basis of preparation of financial statements

The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies Accounting Standards) Rules, 2006, (as amended) and the provisions of the Companies Act, 2013 (to the extent notified) and the Companies Act, 1956 (to the extent applicable), along with the pronouncements / guidelines of the Institute of Chartered Accountants of India

The Financial Statements have been prepared on an accrual basis and under the historical cost convention. The Accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly issued Accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

c) Use of Estimates

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The preparation of financial statements in conformity with generally accepted accounting principles requires that the management of the company make judgments, estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. Although these estimates are based on the management's best knowledge, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

d) Presentation and Disclosure of Financial Statements

During the year ended 31st March 2017, the revised Schedule III notified under the Companies Act' 2013 has been followed for presentation and preparation of the financial statements i.e. All assets and liabilities have been classified as current or non-current as per the operating cycle criteria set out in the Schedule.

e) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. E.g In case of Interest, Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rates applicable. In case of Dividend, Revenue is recognised when the shareholders right to receive payment is established by the Balance sheet date.

f) Expenditure

Expenses are accounted for on accrual basis and provisions is made for all known losses and liabilities.

g) Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

h) Provisions & Contingent Liability

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events those existences will be confirmed by the occurrence or non-occurrence of one or many uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent Assets are not recognized in the Financial Statements.

HIMMATSINGKA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

Vikramshila Developers Pvt. Ltd.

Director

i) Segment Reporting

The Company is engaged in single primary business segment, so the disclosure requirement of Accounting Standard – 17 (AS - 17) "Segment Reporting" issued by the Institute of Chartered Accountants of India, the only reportable business segment. The geographical segmentation is not relevant as the company's activity is not spread over various geographical locations.

j) Earning Per Share

The Company reports basic and diluted earnings per equity share in accordance with the Accounting Standard-20 "Earning Per Share". Basic Earnings Per Equity Shares are computed by dividing net profit after tax (which includes the post tax effect of any extra ordinary items) attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of the equity shares outstanding during the period is adjusted for events such as bonus issue, bonus elements in the right issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in source.

For the purpose of calculating diluted earnings per share, the net profit after tax attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted effect of all dilutive potential equity shares.

k) Income Taxes

Current Tax

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961. Provision for current Income tax is made on the taxable income using the applicable tax rates ad tax laws.

Deffered Tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such deferred tax assets can be realized against future taxable profits.

Minimum Alternate Tax (MAT) Credit

MAT credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. In the year in which the Minimum Alternative Tax (MAT) credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the profit and loss account and shown as MAT Credit Entitlement. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

NOTE : 2 SHARE CAPITAL

a)

Particulars	As At 31st March, 2017		As At 31st March, 2016	
	Numbers	Amount (Rs.)	Numbers	Amount (Rs.)
Authorised				
Equity Shares of Rs 10/- each	4,50,000	45,00,000.00	4,50,000	45,00,000.00
	450000	45,00,000.00	450000	45,00,000.00
Issued, subscribed and fully paid up				
Equity Shares of Rs 10/- each fully paid up	3,87,501	38,75,010.00	3,87,501	38,75,010.00
	387501	38,75,010.00	387501	38,75,010.00

b) Reconciliation of the number of shares outstanding

Particulars	As At 31st March, 2017		As At 31st March, 2016	
	Numbers	Amount (Rs.)	Numbers	Amount (Rs.)
Equity Shares outstanding at the beginning of the year	387501	38,75,010.00	387501	38,75,010.00
Add: Equity shares issued during the year	-	-	-	-
Equity Shares outstanding at the end of the year	387501	38,75,010.00	387501	38,75,010.00

c) Terms and Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each Shareholder is eligible for one vote per share. The dividend proposed by the Board of Directors, if any, is subject to approval of shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of the all prefential amount, in proportion to their shareholding.

HIMMATSINGKA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

Vikramshila Developers Pvt. Ltd.

Director

d) Shareholders holding more than 5% shares of the Company

Name of the share holders	As At 31st March, 2017		As At 31st March, 2016	
	Numbers	%	Numbers	%
RATAN KUMAR SANTHALIA	70351	18.16%	70351	18.16%
SONA KUMARI	52900	13.65%	52900	13.65%
GOURAV KUMAR	25500	6.58%	25500	6.58%
SUNITA SANTHALIA	98800	25.47%	98700	25.47%
NITESH SANTHALIA	23700	6.12%	23700	6.12%
SOURABH JAIN	29200	7.54%	29200	7.54%
NARAYANI DEVI	37350	9.64%	37350	9.64%
0	0	0.00%	0	0.00%
0	0	0.00%	0	0.00%
0	0	0.00%	0	0.00%
0	0	0.00%	0	0.00%
0	0	0.00%	0	0.00%

NOTE 3 :- RESERVES AND SURPLUS

Particulars		As At 31st March, 2017		As At 31st March, 2016	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Security Premium Account					
Balance at the beginning of the Year		35,20,000		35,20,000	
Add : Less during the Year		-		-	
Balance at the end of the Year	(a)		35,20,000		35,20,000
Profit and Loss account					
Balance at the beginning of the Year		(6,89,961.45)		(8,18,357.97)	
Add : Less Profit / Losses during the Year		5,94,896.62		1,28,396.52	
Balance at the end of the Year	(b)		(95,064.83)		(6,89,961.45)
	Total (a+b)		34,24,935.17		28,30,038.55

NOTE 4 :- OTHER CURRENT LIABILITIES

Particulars	As At 31st March, 2017	As At 31st March, 2016
	Amount (Rs.)	Amount (Rs.)
Trade Payable	-	
Contractors	80,00,000.00	
General Hardware Store	71,10,637.27	-
Sundry Creditors	1,50,97,394.28	-
Total	3,02,08,031.55	-

NOTE 5 :- SHORT TERM PROVISION

Particulars	As At 31st March, 2017	As At 31st March, 2016
	Amount (Rs.)	Amount (Rs.)
Audit Fees Payable	-	15,000.00
Secretary Fees Payable	-	-
Service tax Payable	-	16,55,886.00
Total	-	16,70,886.00

NOTE 7:- Trade Receivables

Particulars	As At 31st March, 2017	As At 31st March, 2016
	Amount (Rs.)	Amount (Rs.)
Sundry Debtors	1,33,07,027.00	-
TOTAL:-	1,33,07,027.00	-

NOTE 8:- Inventories

Particulars	As At 31st March, 2017	As At 31st March, 2016
	Amount (Rs.)	Amount (Rs.)
Inventories	3,28,45,000.00	4,43,92,726.24
TOTAL:-	3,28,45,000.00	4,43,92,726.24

HIMMATSINGKA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

Vikramshila Developers Pvt. Ltd.

A. K. Santhalia

Director

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2015

NOTE 9:- Loans & Advances

Particulars	As At 31st March, 2017 Amount (Rs.)	As At 31st March, 2016 Amount (Rs.)
Loans & Advances		
Kunj Bihari Jhunjhunwala	78,10,000.00	85,60,000.00
Nitesh Santhalia		5,00,000.00
Land Development	-	2,24,585.00
Shree Ganesh Developers	-	2,05,600.00
Gaurav Santhalia		2,50,005.72
Ranjit Kumar Sharma	2,50,000.00	
Loans & Advances		5,00,000.00
TOTAL:-	80,60,000.00	1,01,79,590.72

NOTE 10:- CASH AND BANK BALANCES

Particulars	As At 31st March, 2017 Amount (Rs.)		As At 31st March, 2016 Amount (Rs.)	
Cash and Cash equivalents				
Cash on hand (as certified by management)		12,41,450.63		2,81,950.63
Balances with bank				
Balance with schedule bank in current account				
IOB -BGP (A/C- 677)		1,450.74		14,726.30
IOB DEOGHAR (A/C-370)		2,064.14		83,435.64
SBI DEOGHAR		2,62,643.13		46,265.48
IOB -BGP (A/C- 5442)		20,695.67		
TOTAL:-		15,28,304.31		4,26,278.05

NOTE 11:- Sales

Particulars	As At 31st March, 2017 Amount (Rs.)	As At 31st March, 2016 Amount (Rs.)
Sales	6,52,49,357.00	91,13,192.00
TOTAL:-	6,52,49,357.00	91,13,192.00

NOTE 12:- OTHER INCOME

Particulars	As At 31st March, 2017 Amount (Rs.)	As At 31st March, 2016 Amount (Rs.)
Other Income	53,96,544.00	-
TOTAL:-	53,96,544.00	-

NOTE 13:- Purchase

Particulars	As At 31st March, 2017 Amount (Rs.)	As At 31st March, 2016 Amount (Rs.)
Purchase	3,94,42,526.27	2,40,17,520.90
TOTAL:-	3,94,42,526.27	2,40,17,520.90

NOTE 14:- Change in Inventory

Particulars	As At 31st March, 2017 Amount (Rs.)	As At 31st March, 2016 Amount (Rs.)
Opening Inventory	4,43,92,726.24	2,61,56,838.22
Less:		
Closing Inventory	3,28,45,000.00	4,43,92,726.24
TOTAL:-	1,15,47,726.24	(1,82,35,888.02)

HIMATSINGKA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

Vikramshila Developers Pvt. Ltd.

Director

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2015

NOTE 15:- Direct & Indirect Expenses (Included in Purchase)

Particulars	As At 31st March, 2017 Amount (Rs.)	As At 31st March, 2016 Amount (Rs.)
Other Expenses		
Labour Charges		
Salary Expenses	54,00,349.75	17,99,680.00
Advertisment Expenses	7,21,100.00	2,39,299.00
Architect Expenses	-	75,500.00
Donation	-	50,000.00
Engineer & Map Expenses	-	
Rent		25,000.00
Repair & Maintenance	88,000.00	56,000.00
Security Service Charges	12,700.00	75,900.00
Staff Welfare	-	2,61,000.00
Bank Charges	-	-
Depreciation	7,207.24	2,137.13
Stamp Purchases	1,71,016.13	199,503.40
Vehicle Insurance	5,60,000.00	2,00,000.00
Printing & Stationery	-	41,225.00
Audit Fees	11,056.00	69,456.00
Telephone & mobile Expenses	15,000.00	15,000.00
Interest	5,520.00	2,441.00
Other Misc Expenses		2,40,000.00
Secretrial Fees	1,20,68,712.75	
Total	1,90,60,751.87	32,03,162.60

NOTE 16:- EARNING PER SHARE

Particulars	As At 31st March, 2017	As At 31st March, 2016
Net profit/ (loss) after tax as per statement of Profit and Loss attributable to equity holders (Rs)	4,11,073.62	88,722.00
Weighted average number of equity shares	38750	38750
Basic / Diluted Earning Per Share (Rs)	-	-
Face Value per equity share (Rs)	10/-	10/-

NOTE 17:- RELATED PARTY DISCLOSURES

As required by Accounting Standard (AS-18) on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India, are as below:-

KEY MANAGERIAL PERSONNEL
RATAN KUMAR SANTHALIA (Director)
RAHUL RAMUKA (Director)

There are no other transactions or receivable/ payable as on 31st March, 2016 with any Related Party as defined under AS-18 including Guarantees and Collaterals issued, Provision for doubtful debts, amount written off or written back.

NOTE 18:- CONTINGENT LIABILITIES AND COMMITMENTS

CONTINGENT LIABILITIES : NIL
COMMITMENTS : NIL

NOTE 19:- THE MICRO, SMALL AND MEDIUM ENTERPRISE DEVELOPMENT ACT, 2006

There is no micro, small & medium enterprise as defined under "The Micro, Small and Medium Enterprise Development Act, 2006" to whom the company owes dues which are outstanding for more than 45 days as at the Balance sheet date. The above information regarding Micro, Small & Medium Enterprises has been determined to the extent such parties have been identified on the basis on information available with the company. This has been relied upon by the auditors.

NOTE 20:- Previous Year Figures has been regrouped, reclassified whenever required.

FOR HIMATSINGHKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:-

Sharad Kumar Dokania
MEM NO.-031066
PARTNER

DATE:- 30 Sep 2017
PLACE:- KOLKATA

HIMMATSINGKA & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

RATAN KUMAR SANTHALIA
DIN:- 01851732

RAHUL RAMUKA
DIN:- 06693533

Vikramshila Developers Pvt. Ltd.
R.K. Sathalia
Director

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	VIKRAMSHILA DEVELOPERS PRIVATE LIMITED
2	Address	8,NAYA PATTI ROAD, PLAZA TOWER COMPLEX,,BLOCK -D-2, 4TH FLOOR, R.N-9,KOLKATA, , KOLKATA, WEST BENGAL, 700055
3	Permanent Account Number (PAN)	AABCB0906A
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes

Sl No.	Type	Registration Number
1	Service Tax	AABCB0906ASD003

5	Status	Company
6	Previous year from	01/04/2016 to 31/03/2017
7	Assessment Year	2017-18
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(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

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 ?

S.No.	Name	Profit Sharing Ratio (%)
Nil		

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.

S.No.	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).

S.No.	Sector	Sub Sector	Code
1	Builders	Property Developers	0403

10 b If there is any change in the nature of business or profession, the particulars of such change — No

S.No.	Business	Sector	SubSector	Code
Nil				

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — No

S.No.	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

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	cash book, bank book, ledgers , journels	naya patti road , plaza tower		bhagalpur	BIHAR	812002

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

S.No.	Books Examined

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). — No

S.No.	Section	Amount
Nil		

13 a	Method of accounting employed in the previous year	Mercantile system
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13 c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

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	S.No.	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.		

S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13	f	Disclosure as per ICDS.	

S.No.	ICDS	Disclosure
14	a	Method of valuation of closing stock employed in the previous year.	COST
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

S.No.	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

15 Give the following particulars of the capital asset converted into stock-in-trade

S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil				

16 Amounts not credited to the profit and loss account, being:-

16	a	The items falling within the scope of section 28	

S.No.	Description	Amount
Nil		

16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

S.No.	Description	Amount

16	c	Escalation claims accepted during the previous year

S.No.	Description	Amount
Nil		

16	d	Any other item of income

S.No.	Description	Amount
Nil		

16	e	Capital receipt, if any

S.No.	Description	Amount
Nil		

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No.	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:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	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 Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	**Furnitures & Fittings @ 10%**	**10%**	**153450**							**15345**	**138105**
2	**Plant & Machinery @ 15%**	**15%**	**1016304**							**152446**	**863858**
3	**Plant & Machinery @ 60%**	**60%**	**5376**							**3226**	**2150**

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.

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Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	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

S.No.	Particulars	Amount in Rs.

Personal expenditure

S.No.	Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used

S.No.	Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 section200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI)

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							payee,if avaliable							deposited, if any

(iv) fringe benefit tax under sub-clause (ic)	0
(v) wealth tax under sub-clause (iia)	0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).	0

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) payment to PF /other fund etc. under sub-clause (iv)	0
(ix) tax paid by employer for perquisites under sub-clause (v)	0

(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.

S.No.	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

S.No.	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

S.No.	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)	0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)	0

(g) Particulars of any liability of a contingent nature

S.No.	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

S.No.	Nature Of Liability	Amount in Rs.

(i) Amount inadmissible under the proviso to section 36(1)(iii)		0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0

23 Particulars of any payment made to persons specified under section 40A(2)(b).

S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

S.No.	Section	Description	Amount
Nil			

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

S.No.	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), (b), (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

S.No.	Section	Nature of liability	Amount
Nil			

26 (i)(A)(b) Not paid during the previous year

S.No.	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)

S.No.	Section	Nature of liability	Amount
1	Tax,Duty,Cess,Fee etc	service tax	518507

26 (i)(B)(b) not paid on or before the aforesaid date

S.No.	Section	Nature of liability	Amount

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	1	Tax,Duty,Cess,Fee etc	service tax	1137379
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			No	

27	a	Amount of Central Value Added Tax Credits 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 in accounts	No

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENVAT Availed		
CENVAT Utilized		
Closing/Outstanding Balance		

27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-	

S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
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)(viia)	No

S.No.	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	No

S.No.	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					

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

S.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	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
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	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								

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R. K. Kathela
Director

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	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 taken or accepted 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 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 loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft 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 any deposit or 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						

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Director

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.	No
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	No
		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)			No
	S.No.	Section	Amount	
	Nil			

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 — Yes

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)
1	**CALV04330E**	**194C**	**Payments to contractor and sub-contractors**	**8000000**	**8000000**	**8000000**	**80000**	**0**	**0**	**0**

34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details: — Yes

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 transactions which are required to be reported
Nil					

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish — No

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

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Vikramshila Developers Pvt. Ltd.

R. K. Kanthaler

Nil

35 bB Finished products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35 bC By products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment
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:

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	65249357			9113192		
b	Gross profit / Turnover	1703303	65249357	2.61%	861070	9113192	9.45%
c	Net profit / Turnover	594896	65249357	0.91%	128396	9113192	1.41%
d	Stock-in-Trade / Turnover	32845000	65249357	50.34%	44392726	9113192	487.13%
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

S.No.	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						

Place Kolkata
Date 30/09/2017

Name SOURAV KUMAR DOKANIA
Membership Number 310662

HIMMATSINGKA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

Vikramshila Developers Pvt. Ltd.

Director