Kejriwal & Co.
Chartered Accountants

D.P.Colony,Dr.R.P.Road,Bhagalpur BIHAR
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FORM NO. 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the Balance Sheet as on 31-MAR-2017, and the Profit and Loss Account for the period beginning from 1-APR-2016 to ending on 31-MAR-2017, attached herewith, of **City Developers,** Bansi Kunj,Dr. R.P.Road,Bhagalpur

   PAN **AAGFC9537N**

2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at .,Bansi Kunj,Dr. R.P.Road,Bhagalpur

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

   (b) Subject to above -

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

   (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.

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

   (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2017; and

   (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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

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

SN	Qualification Type	Observations/Qualifications
		Nil

For Kejriwal & Co.
Chartered Accountants
(Firm Regn No.: 505052C)

(Ravi Prakash Sah)
Partner
Membership No: 073731

Place :Bhagalpur
Date : 29/10/2017

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FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee				**City Developers**	
02	Address				**.,Bansi Kunj,Dr. R.P.Road,Bhagalpur**	
03	Permanent Account Number (PAN)				**AAGFC9537N**	
04	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**	
	Name of Act	State	Other	Registration No.	Description (optional)	
	Service Tax			**AAGF9537NSD001**		
05	Status				**Partnership Firm**	
06	Previous year				**from 1-APR-2016 to 31-MAR-2017**	
07	Assessment year				**2017-18**	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted				Relevant clause of section 44AB under which the audit has been conducted	
					Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name		Profit sharing ratio (%)
					DD DEVELOPERS PRIVATE LIMITED		**50.00**
					Pushpanjali Vincom Private Limited		**50.00**
					ATUL DHANDHANIA		**0.00**
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change			**No**		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector			Sub Sector		Code
		Builders			**Property Developers**		**0403**
	b)	If there is any change in the nature of business or profession, the particulars of such change.			**No**		
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			**Bank Book, Cash Book, Journal, Ledger**		
	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.)			**., Bansi Kunj, Dr. R.P.Road, Bhagalpur, BIHAR, 812002**		**Bank Book, Cash Book, Journal, Ledger (Computerized)**
	c)	List of books of account and nature of relevant documents examined.			**Bank Book, Cash Book, Journal, Ledger**		

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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**
	Section	Amount	Remarks if any:			
13	a)	Method of accounting employed in the previous year				**Mercantile system**
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				**No**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	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**
	e)	If answer to (d) above is in the affirmative, give details of such adjustments				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS	Disclosure			
		ICDS I - Accounting Policies	**As per accounting policies & notes to financial statements**			
		ICDS II - Valuation of Inventories	**As per accounting policies & notes to financial statements**			
		ICDS III - Construction Contracts	**NA**			
		ICDS IV - Revenue Recognition	**As per accounting policies & notes to financial statements**			
		ICDS V - Tangible Fixed Assets	**As per Fixed Assets and Depreciation Chart annexed in FORM 3CD**			
		ICDS VII - Governments Grants	**NA**			
		ICDS IX - Borrowing Costs	**As per accounting policies & notes to financial statements**			
		ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	**Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.**			
14	a)	Method of valuation of closing stock employed in the previous year.				**At Cost Price**
	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**
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-					**NA**
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;				**Nil**
		Description	Amount	Remarks if any:		
	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 refunds are admitted as due by the authorities concerned;				**Nil**
		Description	Amount	Remarks if any:		
	c)	escalation claims accepted during the previous year;				**Nil**
		Description	Amount	Remarks if any:		

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	d)	any other item of income;						**Nil**	
		Description			Amount			Remarks if any:	
	e)	capital receipt, if any.						**Nil**	
		Description			Amount			Remarks if any:	
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:							**Yes**	
	Details of property	Considerati on received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode
	Krishnam 3A	**3995000**			**Morisganj Compound**	**M.G Road**	**Bhagalpur**	**BIHAR**	**812001**
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-							**As Per Annexure "A"**	
	a)	Description of asset/block of assets.							
	b)	Rate of depreciation.							
	c)	Actual cost or written down value, as the case may be.							
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-							
		i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.						
		ii)	change in rate of exchange of currency, and						
		iii)	Subsidy or grant or reimbursement, by whatever name called.						
	e)	Depreciation allowable.							
	f)	Written down value at the end of the year.							
19	Amounts admissible under sections								
	Section		Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961			Remarks if any:	
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)]						**Nil**	
	Description				Amount			Remarks if any:	
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):						**Nil**	
	Name of Fund				Amount	Actual Date	Due Date	The actual amount paid	

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			
	1	expenditure of capital nature;		**Nil**	
		Particulars	Amount in Rs.	Remarks if any:	
	2	expenditure of personal nature;			
		Particulars		Amount in Rs.	
		Donation		**5000**	
		Interest on taxes		**8788**	
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		**Nil**	
		Particulars	Amount in Rs.	Remarks if any:	

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4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:

5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:

6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:

7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:

8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. **Nil**



Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	**Nil**

Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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

c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; **Nil**

Particulars	Section	Amount debited to P/L A/C	Remarks	Description	Amount admissible	Amount inadmissible

d) Disallowance/deemed income under section 40A(3):

A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:

B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:

e) provision for payment of gratuity not allowable under section 40A(7); **Nil**

f) any sum paid by the assessee as an employer not allowable under section 40A(9); **Nil**

g) particulars of any liability of a contingent nature; **Nil**

Nature of Liability	Amount	Remarks if any:

h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; **Nil**

Particulars	Amount	Remarks if any:

i) amount inadmissible under the proviso to section 36(1)(iii). **Nil**

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	**Nil**
23	Particulars of payments made to persons specified under section 40A(2)(b).	**As Per Annexure "B"**
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	**Nil**

Section	Description	Amount	Remarks if any:

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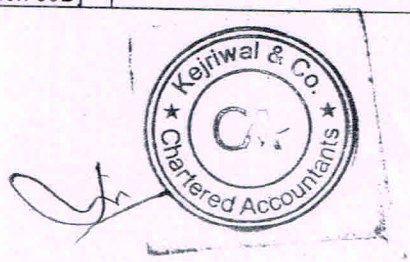
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				**Nil**		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
		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				
			a)	paid during the previous year;		**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section
			b)	not paid during the previous year;		**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section
		B	was incurred in the previous year and was				
			a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);		**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section
			b)	not paid on or before the aforesaid date.		**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section
	ii	(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 utilized during the previous year and its treatment in the profit and loss account and Treatment of outstanding Central Value Added Tax credits in the accounts.				**No**	
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				**Nil**	
		Type	Particulars	Amount		Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:
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), if yes, please furnish the details of the same.					**No**	
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of considerat ion paid	Fair Market value of the shares	Remarks if any:
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.					**NA**		
	Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of considerat ion received	Fair Market value of the shares	Remarks if any:		
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]					**No**		



	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

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	**As Per Annexure "C"**
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	

Name of the person from whom specified sum is received	Address of the Name 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
Chanda Devi	**Bhagalpur**	**2462750**	**Cheque**	**Account payee cheque**
Madhuri Gupta and Niraj Gupta	**Bhagalpur**	**955001**	**Cheque**	**Account payee cheque**
Mohan Lal Sarraf	**Bhagalpur**	**2565775**	**Cheque**	**Account payee cheque**
Seema Jhunjhunwala	**Bhagalpur**	**1500000**	**Cheque**	**Account payee cheque**
Manish Kumar Rungta	**Bhagalpur**	**1529650**	**Cheque**	**Account payee cheque**
Payal Goenka	**Bhagalpur**	**620750**	**Cheque**	**Account payee cheque**
Piyush Kumar Tibrewal	**Bhagalpur**	**382000**	**Cheque**	**Account payee cheque**
Pradip Kumar Bazaz	**Bhagalpur**	**95650**	**Cheque**	**Account payee cheque**
Kanchan Lath and Shalini Nishi	**Bhagalpur**	**850084**	**Cheque**	**Account payee cheque**
Rajesh and Suman Kejriwal	**Bhagalpur**	**1675000**	**Cheque**	**Account payee cheque**
Sajid Izhar	**Bhagalpur**	**600000**	**Cheque**	**Account payee cheque**

	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:	**As Per Annexure "D"**

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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:?	**Nil**	

Name of the payer	Address of the payer	PAN of the payer (optional)	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

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:?	**Nil**	

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

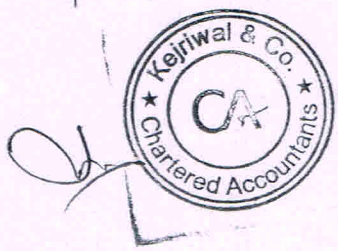
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	**Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks

	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	**NA**
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	**No**
	d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**No**
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	**NA**
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	**Nil**

Section	Amount	Remarks if any:

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**



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	2	3	4	5	6	7	8	9	10
PTNC02430B	**194A**	**Interest other than Interest on securities**	**0**	**674002**	**674002**	**67399**	**0**	**0**	**0**
PTNC02430B	**194C**	**Payments to contractors**	**0**	**3090775**	**3090775**	**30910**	**0**	**0**	**0**
PTNC02430B	**194J**	**Fees for professional or technical services**	**0**	**325000**	**325000**	**32500**	**0**	**0**	**0**

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**

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	Remarks if any:

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

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.
NA									

B Finished products :

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.
NA							

C By products :

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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.
NA							

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-					NA	
	(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c)Date of Payments with Amount		Remarks if any:
		115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					NA	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		**6095000**			**8536500**	
Gross profit/turnover	**2880962**	**6095000**	**47.27**	**1849330**	**8536500**	**21.66**
Net profit/turnover	**197033**	**6095000**	**3.23**	**15168373**	**8536500**	**177.69**
Stock-in-trade/turnover	**49979107**	**6095000**	**820.00**	**30415581**	**8536500**	**356.30**
Material consumed/finished goods produced	**0**	**0**	**0.00**	**0**	**0**	**0.00**

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.					Nil		
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

For Kejriwal & Co.
Chartered Accountants
(Firm Regn No.: 505052C)

(Ravi Prakash Sah)
Partner
Membership No: 073731

Kejriwal & Co. ★ CA ★ Chartered Accountants

Place :Bhagalpur
Date : 29/10/2017

Annexure-A-1

Details of Property Sold in terms of Clause 17 of Form 3CD

Buyers Name	KrishnamP	Sale Value	Deed Value	Sale date
Nilam Devi	3A	39,95,000.00	39,95,000.00	26/11/2015
Total Value		39,95,000.00	39,95,000.00	

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017



City Developers

ANNEXURE-'B'

PARTICULARS OF EACH LOAN OR DEPOSIT IN AND AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR.

NAME,ADDRESS & PAN OF THE DEPOSITOR	AMOUNT OF LOAN OR DEPOSIT TAKEN AMOUNT	WHETHER LOAN WAS SQUARED UP DURING THE PREV. YEAR	MAX. OUTSTANDING DURING THE YEAR	WHETHER LOAN WAS TAKEN OTHERWISE THAN BY A/C CHEQUE.
Aakash Kotriwal, Bhagalpur PAN:	14,00,000.00	No	14,00,000.00	No
Laxmi Devi Bajoria, Bhagalpur PAN:	7,50,000.00	No	7,50,000.00	No
Mahesh Kumar Bajorai, Bhagalpur PAN:	5,00,000.00	No	5,00,000.00	No
Mahesh Kumar bajoria(HUF), Bhagalpu PAN:	7,50,000.00	No	7,50,000.00	No
Meghna handlooms, Bhagalpur PAN:	6,00,000.00	No	6,00,000.00	No
Neelesh Kotriwal,Bhagalpur PAN:	6,00,000.00	Yes	6,00,000.00	No
Neelesh kotriwal(HUF),Bhagalpur PAN:	20,50,000.00	No	20,50,000.00	No
Neeraj Kotriwal (HUF), Bhagalpur PAN:	10,00,000.00	No	10,00,000.00	No
Prateek Bajoria, Bhagalpur PAN:	5,00,000.00	No	5,00,000.00	No
Pratyush Kotriwal,Bhagalpur PAN:	3,50,000.00	No	3,50,000.00	No
Raj Kumar Dhandhania,Bhagalpur PAN:	7,00,000.00	No	7,00,000.00	No
Santosh Devi,Bhagalpur	3,00,000.00	Yes	8,00,000.00	No
Shiv Bhawani Enterprises	8,00,000.00	Yes	8,00,000.00	No

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. Chartered Accountants

M/S CITY DEVELOPERS

ANNEXURE `C'

NAME,ADDRESS AND PAN OF THE PAYEE	AMOUNT OF THE REPAYMENT	MAXIMUM AMOUNT OUTSTANDING IN THE A/C AT ANY TIME DURING THE YEAR.	WHETHER THE REPAYMENT WAS MADE OTHERWISE THAN BY ACCOUNT PAYEE CHEQUE.
Abhishek Dhandhania Bhagalpur PAN:	4,06,082.00	4,00,395.00	No
Atul Dhandhania Bhagalpur PAN	4,50,444.00	4,50,444.00	No
Abhishek Dhandhania(HUF) Bhagalpur PAN:AAJHA5473N	3,05,004.00	3,00,266.00	No
Karn Dhandhania Bhagalpur PAN	15,54,572.00	15,54,572.00	No
Santosh Devi Bhaglapur PAN:	8,00,000.00	80,00,000.00	No

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

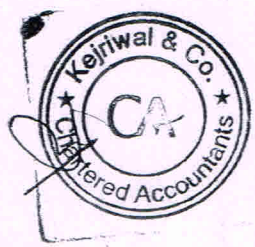
(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. CA Chartered Accountants

Annexure "D"

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:

Name of the payee	Address of the payee	PAN of the payee (optional)	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
Abhishek Dhandhania	.,.,Anandam,Dr. R P Road,Dr R P Road,Bhagalpur,Bhagalpur,BIHAR,8120	ADCPD9462C	4,06,082	4,00,395	Cheque	Account payee cheque
ATUL DHANDHANIA	.,.,.,Sonna Patti,Sujaganj,Bhagalpur,Bhagalpur,BIHAR,8120	AFPPD7306C	4,50,444	4,50,444	Cheque	Account payee cheque
Abhisekh Dhandhania (HUF)	5C,.,Anandam,Dr R P Road,Bansikunj,Bhagalpur,Bhagalpur,BIHAR,8120	AAJHA5473N	3,05,004	3,00,266	Cheque	Account payee cheque
KARN DHANDHANIA	ISHAAN FABRICS,D.N.SINGH ROAD,SUJAGANJ,BHAGALPUR,BIHAR,8120	AFGPD3617M	15,54,572	15,54,572	Cheque	Account payee cheque
Santosh Devi	Bhagalpur		8,00,000	8,00,000	Cheque	Account payee cheque



CITY DEVELOPERS
BALANCE SHEET AS AT 31st MARCH 2017

	SCHEDULE	FIGURES AS AT 31.03.2017	FIGURES AS AT 31.03.2016
SOURCES OF FUND:			
PARTNERS` CAPITAL			
CAPITAL ACCOUNT	1	4,99,47,933.32	4,84,98,968.97
LOAN FUND			
UNSECURED LOAN	2	94,00,000.00	32,05,677.00
TOTAL		5,93,47,933.32	5,17,04,645.97
APPLICATION OF FUND :			
FIXED ASSETS			
GROSS BLOCK	3	1,94,31,809.67	1,94,52,594.43
LESS : DEPRECIATION		18,040.76	20,784.76
NET BLOCK		1,94,13,768.90	1,94,31,809.67
INVESTMENTS			
SECURITY DEPOSIT		16,180.00	6,180.00
CURRENT ASSETS ,LOANS & ADVANCES			
INVENTORY (AS CERTIFIED BY THE MANAGEMENT)		4,99,79,107.33	3,04,15,581.52
SUNDRY DEBTORS	4	21,00,000.00	21,09,350.00
CASH & BANK BALANCES	5	10,34,806.15	8,81,152.53
LOANS & ADVANCES	6	31,71,619.00	42,54,086.00
		5,62,85,532.48	3,76,60,170.05
LESS: CURRENT LIABILITIES & PROVISIONS			
CURRENT LIABILITIES	7	1,63,67,548.06	53,93,513.75
NET CURRENT ASSETS		3,99,17,984.42	3,22,66,656.30
TOTAL		5,93,47,933.32	5,17,04,645.97

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. Chartered Accountants

For City Developers
Partner

For City Developers
Partner

CITY DEVELOPERS

PROFIT & LOSS A/C FOR THE YEAR ENDED 31.03.2017

	SCHEDULE	AMOUNT 31.03.2017	AMOUNT 31.03.2016
INCOME			
SALES		60,95,000.00	85,36,500.00
INCREASE IN STOCK		-	1,16,27,448.52
OTHER INCOME	8	3,70,716.00	1,59,77,993.00
		64,65,716.00	3,61,41,941.52
EXPENDITURE			
COST OF CONSTRUCTION		2,27,77,564.00	1,83,14,619.00
DECREASE IN STOCK		(1,95,63,525.81)	-
ADMINISTRATIVE & OTHER EXPENSES	9	9,13,045.69	4,58,773.71
		41,27,083.88	1,87,73,392.71
OPERATING PROFIT **(PBDIT)**		23,38,632.12	1,73,68,548.81
INTEREST		6,82,067.00	49,603.00
DEPRECIATION		18,040.76	18,040.76
PROFIT BEFOR INTEREST TO PARTNERS		16,38,524.36	1,73,00,905.05
INTEREST TO PARTNERS		14,41,491.00	21,32,532.00
NET PROFIT TRANSFERRED TO CAPITAL A/C.		1,97,033.36	1,51,68,373.05

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. CA Chartered Accountants

For City Developers

Partner

For City Developers

Partner

SHEDULE '1'

PARTNERS CAPITAL ACCOUNT FOR THE YEARS ENDED 31ST MARCH, 2017

NAME OF THE PARTNERS	BALANCE AS ON 01.04.2016	ADDITION	INTEREST	PROFIT	TOTAL	FIRM TAX	DRAWING	BALANCE AS ON 31.3.2017
D D Developers Private Limited	1,67,16,922.96	69,62,390.00	4,88,227.00	98,516.68	2,42,66,056.64	9,75,975.00	50,50,000.00	1,82,40,081.64
Puspanjali Vincom Private Limited	3,17,82,046.00	-	9,53,264.00	98,516.68	3,28,33,826.68	9,75,975.00	1,50,000.00	3,17,07,851.68
	4,84,98,968.96	69,62,390.00	14,41,491.00	1,97,033.36	5,70,99,883.32	19,51,950.00	52,00,000.00	4,99,47,933.32
P.Y.	**3,02,80,028.92**	**79,50,000.00**	**21,32,532.00**	**1,51,65,629.05**	**5,55,28,189.97**	**35,79,221.00**	**34,50,000.00**	**4,84,98,968.96**

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. CA Chartered Accountants

For City Developers
Partner

For City Developers
Partner

CITY DEVELOPERS
SCHEDULES TO THE BALANCE SHEET AS AT 31.03.2017

	Balance as on 31.03.2017	Balance as on 31.03.2016
2. UNSECURED LOAN		
AAKASH KOTRIWAL	14,00,000.00	-
ABHISHEK DHANDHANIA (HUF)	-	3,00,266.00
ABHISHEK DHANDHANIA	-	4,00,395.00
ATUL DHANDHANIA	-	4,50,444.00
KARN DHANDHANIA	-	15,54,572.00
LAXMI DEVI BAJORIA	7,50,000.00	-
MAHESH KUMAR BAJORIA	5,00,000.00	-
MAHESH KUMAR BAJORIA (HUF)	7,50,000.00	-
MEGHNA HANDLOOMS	6,00,000.00	-
NEELESH KOTRIWAL(HUF)	20,50,000.00	-
NEERAJ KOTRIWAL(HUF)	10,00,000.00	-
PRATEEK BAJORIA	5,00,000.00	-
PRATYUSH KOTRIWAL	3,50,000.00	-
RAJ KUMAR DHANDHANIA	7,00,000.00	-
SANTOSH DEVI	-	5,00,000.00
SHIV BHAWANI ENTERPRISES	8,00,000.00	-
	94,00,000.00	32,05,677.00
4. SUNDRY DEBTORS		
DUE AS PER WORK COMPLETED	21,00,000.00	21,09,350.00
	21,00,000.00	21,09,350.00
5. CASH & BANK BALANCES		
CASH IN HAND (AS PER BOOKS & CERTIFIED BY MANAGEMENT)	41,401.00	92,800.00
BALANCES WITH SCHEDULED BANK		
HDFC BANK	-	7,33,223.32
UNION BANK OF INDIA C/A	4,63,405.15	55,129.21
UNION BANK OF INDIA SWEEP A/c	5,30,000.00	-
	9,93,405.15	7,88,352.53
	10,34,806.15	8,81,152.53
6. LOAN & ADVANCES		
ADVANCE RECOVERABLE IN CASH OR IN KIND	4,81,304.00	63,720.00
RUDRALAYA ENTERPRISES	2,68,902.00	2,49,008.00
NAINA SINGHANIA	11,59,880.00	10,35,607.00
UMAKANT	-	3,675.00
MAHABIR & SONS	-	12,38,192.00
USHA DEVI & JAI PRAKASH	-	54,801.00
MANAV KEJRIWAL	9,54,148.00	-
ADVANCE TAX	1,21,387.00	16,01,816.00
ADVANCE TO STAFF	47,175.00	
KEJRIWAL & Co.	5,926.00	
INCOME TAX REFUNDABLE	1,32,897.00	7,267.00
	31,71,619.00	42,54,086.00
7. CURRENT LIABILITIES		
SUNDRY CREDITORS FOR GOODS	4,42,356.00	-
SUNDRY CREDITORS FOR EXPENSES	20,17,715.00	15,04,135.50
BANK OD (HDFC)	5,60,128.81	-
FLAT BOOKING ADVANCE	1,01,11,576.00	38,26,968.00
SHOP BOOKING ADVANCE	31,25,084.00	-
RENT SECURITY	-	8,500.00
BALKRISHNA MAWANDIA	-	11,000.00
RAJESH KUMAR MAWANDIA	-	10,500.00
SUSHIL KUAMR MAWANDIA	-	10,500.00
SRI GANESH JEE MAHARAJ	1.25	1.25
SERVICE TAX PAYABLE	45,000.00	5,958.00
T.D.S.	65,687.00	15,951.00
	1,63,67,548.06	53,93,513.75

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. ★ CA ★ Chartered Accountants

For City Developers
Partner

For City Developers
Partner

CITY DEVELOPERS

FIXED ASSETS - SCHEDULE '3'

ITEM	RATE	W.D.V. AS ON 01.04.2016	ADDITION DURING THE YEAR		DEDUCTION DURING THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2017
			AMOUNT	DATE				
Land & Building								
Land		1,92,97,876.00			-	1,92,97,876.00	-	1,92,97,876.00
		1,92,97,876.00	-		-	1,92,97,876.00	-	1,92,97,876.00
Furniture & Fittings								
FURNITURE	10%	55,083.35			-	55,083.35	5,508.34	49,575.02
		55,083.35	-		-	55,083.35	5,508.34	49,575.02
Equipments-15%								
BATTERY & INVERTOR	15%	15,424.32				15,424.32	2,313.65	13,110.68
FAN	15%	2,215.46				2,215.46	332.32	1,883.14
GENERATOR	15%	23,094.68				23,094.68	3,464.20	19,630.48
AIRCONDITIONER	15%	21,494.38				21,494.38	3,224.16	18,270.22
MOTORCYCLE	15%	7,830.09				7,830.09	1,174.51	6,655.58
VOLTAS WATER DISPEN	15%	7,225.00				7,225.00	1,083.75	6,141.25
		77,283.93	-		-	77,283.93	11,592.59	65,691.34
Equipments-60%								
COMPUTER	60%	1,350.50			-	1,350.50	810.30	540.20
UPS	60%	215.89			-	215.89	129.53	86.36
		1,566.38	-		-	1,566.38	939.83	626.55
Total		1,94,31,809.67	-		-	1,94,31,809.67	18,040.76	1,94,13,768.91
		1,19,40,333.43	75,14,861.00		2,600.00	1,94,52,594.43	20,784.76	1,94,31,809.67

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

For City Developers
Partner

For City Developers
Partner

CITY DEVELOPERS

SCHEDULES OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2017

	AMOUNT 31.03.2017	AMOUNT 31.03.2016
8. OTHER INCOME:		
INTEREST	182.00	19,448.00
INTEREST FROM OTHERS	2,71,424.00	5,22,807.00
RENT	99,110.00	1,07,950.00
INCOME DISCLOSED AGAINST KRISHNAM FLAT	-	1,53,27,788.00
	3,70,716.00	1,59,77,993.00
9. ADMINISTRATIVE & OTHER EXPENSES :		
SALARY	5,28,633.00	3,05,250.00
RENT	90,000.00	24,000.00
ELECTRICITY	1,21,719.01	23,071.00
ADVERTISEMENT	7,600.00	2,500.00
MUNICIPAL TAX	9,705.00	-
DONATION	5,000.00	-
TELEPHONE	15,846.00	16,100.00
OFFICE EXP.	33,844.00	47,537.00
PRINTING & STATIONERY	3,776.00	5,933.00
POSTAGE	140.00	-
LEGAL EXPENSES	15,000.00	3,607.50
BANK COMMISSION	5,269.68	852.21
REPAIRS & MAINTAINANCE	16,495.00	4,100.00
TRAVELLING EXPENSES	21,480.00	-
MOTOR CYCLE EXPENSES	-	20.00
LATE FILING FEES	1,000.00	-
INTEREST FOR DELAYED REMITT.OF TAXES	8,788.00	2,803.00
AUDIT FEES	28,750.00	23,000.00
	9,13,045.69	4,58,773.71

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
FRN:505052C

(R.P.Sah)
PARTNER
M.NO.073731
PLACE :BHAGALPUR
DATED :29.10.2017

Kejriwal & Co. CA Chartered Accountants

For City Developers

Partner

For City Developers

Partner

City Developers
Dr R P Road ,Bhagalpur

SCHEDULE-:'10'
Notes to Accounts:
Significant Accounting Policies:

1.1The Financial statements have been prepared under the historical cost convention on mercantile basis except for Telephone and Electricity and comply with the Accounting Standards ("AS") issued by the Institute of Chartered Accountants of India("ICAI"), to the extent applicable .

The preparation of financial statements in accordance with generally accepted accounting principles requires that the Assessee makes estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as of the date of financial statements and the reported amounts of revenue and expenses during the reporting period. The Assessee believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

1.2**Revenue and Cost Recognition**
The Firm derives its income mainly from Real Estate Development activities. Income is recognized on Percentage Completion method .Income is recognized in the period of advance received attributable to Percentage of Completed Project in line with Ind AS -11

Cost is recognized to the extent incurred and matched against revenue recoginsed on the basis of advance received against percentage of completed work.Computation of Gross Margin for the year is as under:

A	(i)	Total Proposed Built Up Area		31,046.00
	(ii)	Average Sale Rate		2,230.00
	(iii)	Expected Total Project Value		**6,92,32,580.00**
		Already Sold	5,19,09,535.00	
		Balance Saleable Value	1,73,23,045.00	
B	(i)	Cost Incurred till 31.03.2017		5,44,68,246.51
	(ii)	Expected Cost to be incurred as per Original Plan to complete the Project		-
	(iii)	Total Project Cost		5,44,68,246.51
C		Gross Rellisation from Project (A)-(B)		**1,47,64,333.49**
D		Advance Received till date		6,43,16,535.00
E		Percentage of Advance to Total Sales Value		92.90

For City Developers
Partner

For City Developers
Partner

Kejriwal & Co. Chartered Accountants

F	Percentage Progress Achieved in terms of Advance and Work Completion whichever is lower	100.00
H	**Gross Realisation attributable to**	
	D as a percentage of C	**1,37,15,952.40**
I	**Profit recognised earlier**	**1,24,37,847.54**
J	**Profit to be recognised for the Year**	**12,78,104.86**
	Value of Closing Stock as on 31.03.2017	
	Opening Stock	1,55,68,344.00
	Add:Cost Incurred during the year	25,800.00
	Add:Gross Realisation on Adv	12,78,104.86
		1,68,72,248.86
	Less:Advance Received during the	
	Year(Sales for the Year)	**60,95,000.00**
	Stock as on 31.03.2017	**1,07,77,248.86**
	Other Project Progress:	
	Mangalam Project	20,24,997.00
	Shivam Project	2,55,23,367.07
	Rajbari Project	1,16,53,494.40
	Total Closing Stock	4,99,79,107.33

1.3Fixed Assets and Depreciation

Fixed Assets are carried at W.D.V. Cost of acquisition for the purpose of booking the asset item is arrived at by including all the expenses incurred in bringing the asset to the place of user and taking it to the stage of ready for user.

Depreciation is provided on the basis of W.D.V. method on the opening W.D.V. as adjusted for additions/deletions as per the rates prescribed under Appendix I to the Income Tax Rules,1961

1.4Valuation of Inventory

Stock-in-trade is valued at Cost Price based on Balance of Cost incurred on the Project left after set off of matched cost against revenue for the period in terms of Ind AS -11.

For City Developers
Partner

For City Developers
Partner

Kejriwal & Co. Chartered Accountants

1.**5 Investments**
Investments are stated at cost of acquisition and are stated at Cost of Acquisition for Long Term Investments and only Short Term Investments are marked to market.

2. **DISCLOSURES PERTAINING TO MICRO & SMALL ENTERPRISES:**
According to the proprietor none of the parties have informed regarding theirself being registered under the Micro and Small Enterprises Act.Hence, in the absence of applicability to the parties the disclosure requirements under the Act is being taken as under:

a)i)The Principal amount remaining unpaid to any supplier at the end of the Accounting Year	Nil
ii)The Interest due on above	Nil
The Total of (i) & (ii) above	Nil
b)The amount of interest paid by the buyer in terms of Sec.16 of the Act	Nil
c)The amount of interest accrued and remaining unpaid at the end of the Financial Year	Nil
d)There are no Micro and Small Enterprises ,to whom the Firm owes dues which are outstanding for more than 45 days at the Balance Sheet date computed on unit wise basis.The above information that is given is as informed by the Proprietor and relied upon by the auditors	Nil

3. **Related Party Transactions**

Names of related parties with whom transactions entered and nature of relationship:

Category of related parties	Names
Key Management Personnel ,there relatives and Associates	Atul Dhandhania
	Abhishekh Dhandhania
	Navaneet Dhandhania
	Rajkumar Dhandhania Dhandhania
	Karn Dhandhania
	Beena Dhandhania
	Meena Dhandhania
	Dhanlaxmi Dhandhania
	Shyamlata Dhandhania
	Usha Devi Dhandhania
	Priyanka Dhandhania
	Naina Singhania
	Girdhari Lal Kejriwal

For City Developers
Partner

For City Developers
Partner

Kejriwal & Co. Chartered Accountants

City Developers
Dr R P Road ,Bhagalpur

Name of Party	Nature of Transaction	Amount involved
Puspanjal Vincom Pvt. Ltd..	Interest	Rs.954264.00
D D Developers Pvt. Ltd.	Interest	Rs.488227.00
Abhisekh Dhandhania HUF	Interest	Rs.4738.00
Rajkumar Dhandhania	Salary	Rs.120000.00
Rajkumar Dhandhania	Rent	Rs.90000.00
Karn Dhandhania	Interest	Rs.21080.00
Rajkumar Dhandhania	Interest	Rs. 7068.00
Shiv Bhawani Enterprises	Interest	Rs.3419.00
Atul Dhandhania	Interest	Rs.444.00
Abhishek Dhandhania	Interest	Rs.6319.00
Atul Dhandhania	Interest	Rs.3328.00

For,KEJRIWAL & Co.
Chartered Accountants
FRN:505052C

(R.P.Sah)
Partner
M.No.:073731

Kejriwal & Co. CA Chartered Accountants

Bhagalpur
29.10.2017

For City Developers
Partner

For City Developers
Partner