M/S DISHA CONSTRUCTION

PATNA

TAX AUDIT REPORT

FINANCIAL YEAR 2014-15

MUKUND KUMAR

CHARTERED ACCOUNTANT

3RD FLOOR, PANDEY PLAZA, EXHIBITION ROAD PATNA

MOBILE: 8083956350

EMAIL: camukund89@gmail.com

MUKUND KUMAR & CO.
Chartered Accountants
3rd Floor Pandey Plaza, Exhibition Road, Patna 800 001
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Tel. : 0612-2323177, (+91) 8102441338, (+91) 8083956350

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2015, and the profit & loss account for the year ende on that date, attached herewith, of ***M/S DISHA CONSTRUCTION, PAN – AAGFD4926L***
2. We certify that the balance sheet and the profit & loss account are in agreement with the books of accoun maintained at the head office at ***FIRST FLOOR KAPILESHWAR APPT, SAHDEV PATH, PATEL NAGAI PATNA, BIHAR – 800023 and*** NIL branches.

3 (a) We report the following observations/comments/discrepancies/inconsistencies;

1 Closing stock-in-trade and closing Cash Balance been physically verified and certified by the Management.

(b) Subject to above,-

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

(b) In our opinion, proper books of account have been kept by the head office and branches of th assessee 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 31st March, 2015; and

(ii) in the case of the profit & 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 give in the said Form No. 3CD and the Annexure thereto are true and correct.

MUKUND KUMAR M.No.-424107 PATNA CHARTERED ACCOUNTANT

For, Mukund Kumar & Co.
Chartered Accountants

CA. Mukund Kumar
Chartered Accountant
M.No.424107

Date:29/05/2015

Place: PATNA

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	**DISHA CONSTRUCTION**
2	Address	**FIRST FLOOR KAPILESHWAR APPT, SAHDEV PATH, PA TEL NAGAR PATNA, BIHAR, 800023**
3	Permanent Account Number (PAN)	**AAGFD4926l**
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**	**AAGFD4926LSD001**

5	Status	**Firm**
6	Previous year from	**2014-04-01 to 2015-03-31**
7	Assessment Year	**2015-16**
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 ?

Name	Profit Sharing Rat (%)
KAVITA JHA	**50**
SANTOSH KUMAR JHA	**50**

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. **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, nat of every business or profession).

Sector	Sub Sector	Code
Builders	**Builders**	**0401**

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

Business	Sector	SubSector	Code
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed **Yes**

Books prescribed

CASH BOOK, LEDGER,SALES REGISTER,PURCHASE REGISTER

11 b List of books of account maintained and the address at which the books of accounts are kept. (In case books of acco are maintained in a computer system, mention the books of account generated by such computer system. If the books accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accou maintained at each location.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK, LEDGER,SALES REGISTER,PURCHASE REGISTER	**FIRST FLOOR KAPILESHWAR APPT**	**SAHDEV PATH**	**PATEL NAGAR PATNA**	**BIHAR**	**800023**

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

Books Examined

CASH BOOK, LEDGER,SALES REGISTER,PURCHASE REGISTER

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). **No**

Section	Amount
Nil	

13 a Method of accounting employed in the previous year **Mercantile system**

13 b Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. **No**

M.No- 424107 PATNA

13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.		
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
13	d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.		No
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
14	a	Method of valuation of closing stock employed in the previous year.		AT 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
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)

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

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

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

16 a The items falling within the scope of section 28

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

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

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:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In 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)			
Furnitures & Fittings @ 10%	**10%**	**44261**	**0**	**0**	**0**	**0**	**0**	**0**	**4426**	**39835**
Plant & Machinery @ 60%	**60%**	**5455**	**0**	**0**	**0**	**0**	**0**	**0**	**3273**	**2182**

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

19 Amounts admissible under sections :

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.
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)]

Description	Amount

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

Nature of fund	Sum received	Due date for payment	The actual amount paid	The actual date of payment to

			from employees			the concerned authorities					
		Nil									
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
		Capital expenditure									
		Particulars				Amount in Rs.					
		Personal expenditure									
		Particulars				Amount in Rs.					
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									
		Particulars				Amount in Rs.					
		Expenditure incurred at clubs being entrance fees and subscriptions									
		Particulars				Amount in Rs.					
		Expenditure incurred at clubs being cost for club services and facilities used.									
		Particulars				Amount in Rs.					
		Expenditure by way of penalty or fine for violation of any law for the time being force									
		Particulars				Amount in Rs.					
		Expenditure by way of any other penalty or fine not covered above									
		Particulars				Amount in Rs.					
		Expenditure incurred for any purpose which is an offence or which is prohibited by law									
		Particulars				Amount in Rs.					
(b) Amounts inadmissible under section 40(a):-											
		(i) as payment to non-resident referred to in sub-clause (i)									
		(A) Details of payment on which tax is not deducted:									
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if 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)									
		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:									
		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.									
		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) fringe benefit tax under sub-clause (ic)										
		(iv) wealth tax under sub-clause (iia)										
		(v) royalty, license fee, service fee etc. under sub-clause (iib).										
		(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
		Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode			
		(vii) payment to PF /other fund etc. under sub-clause (iv)										
		(viii) tax paid by employer for perquisites under sub-clause (v)										
		(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
		Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
		(d) Disallowance/deemed income under section 40A(3):										
		(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes

INCOME TAX DEPARTMENT
MUKUND KUMAR SHARMA
M.No. 431107
PATNA

	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Accou Number of the payee, available

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

	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Accou Number of the payee, available

(e)	Provision for payment of gratuity not allowable under section 40A(7)	
(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)	

(g) Particulars of any liability of a contingent nature

	Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income whi does not form part of the total income

	Nature Of Liability	Amount in Rs.

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

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

	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

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

	Section	Description	Amount
	Nil		

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

	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil				

26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) 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 ye and was :-	
26 (i)(A)(a)	Paid during the previous year	

	Section	Nature of liability	Amount
	Nil		

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

	Section	Nature of liability	Amount
	Nil		

26 (i)B	was incurred in the previous year and was	
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1	

	Section	Nature of liability	Amount
	Nil		

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

	Section	Nature of liability	Amount
	Nil		

(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 a 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 :-

	Type	Particulars	Amount	Prior period to wh itrelates(Year in yy yyformat)
	Nil			

INCOME TAX DEPARTMENT

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)		

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same	

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D)	**No**

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincod	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repay
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 :-

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 otherwise than by an account payee bank cheque or account payee bank draft
Nil						

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31	b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

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 otherwise than by account payee cheque or account payee bank draft
Nil					

31	c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	**Yes**

INCOME TAX DEPARTMENT
MUKUND KUMAR
M.No.- 424107

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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

Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil					

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicab**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **No**

If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73

If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **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 **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 Governme out of (6) and (8)
Nil									

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: **Not Applicab**

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 **Not Applicab**

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 prinicipal items of goods traded

Item Name	Unit	Opening stock	Purchas-es 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 :-

INCOME TAX DEPARTMENT

35 bA 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
Nil									

35 bB 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
Nil							

35 bC By 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
Nil							

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

(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 Applicab

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 Applicab

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 Applicab

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		11068652			23550120	
b	Gross profit / Turnover	2160285	11068652	19.52%	2791824	23550120	11.85%
c	Net profit / Turnover	111474	11068652	1.01%	211670	23550120	0.90%
d	Stock-in-Trade / Turnover	4559574	11068652	41.19%	2331448	23550120	9.90%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

MUKUND KUMAR ... M.No. 42107 PATNA

Place	PATNA	Name	MUKUND KUMAR
Date	29/05/2015	Membership Number	424107
		FRN (Firm Registration Number)	
		Address	3RD FLOOR PANDEY PLAZA, EXHIBITION ROAD, PATNA, BIHAR, 800001,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0

M/S DISHA CONSTRUCTION
PATEL NAGAR PATNA BIHAR-800023

BALANCE SHEET AS ON 31ST MARCH 2015

CAPITAL & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
Capital Account		**Fixed Assets:**	
Partners Capital	28,62,105.77	As per Schedule 'D'	42,017.07
(As Per Schedule A)			
Loans & Liabilities			
M.K Jha	1,10,740.00	**Current Assets:**	
Soni kumari	14,00,000.00	Closing Stock	45,59,574.70
		(As certified by the Management)	
CURRENT LIABILITIES			
(As per Schedule ' B')	2,49,500.00	Loans & Advances	9,50,651.00
		(As per Schedule 'E'	
Sundry Creditors	14,42,750.00	**Cash& Bank Balance**	
(As per Schedule C)		(As per Schedule "F")	5,12,853.00
TOTAL	**60,65,095.77**	**TOTAL**	**60,65,095.77**

In terms of our separate report of even date

MUKUND KUMAR * CHARTERED ACCOUNTANTS * M.No.- 424107 PATNA

Sd/-
MUKUND KUMAR
Chartered Accountant
Membership No. - 424107

PATNA
DATE: 29.05.2015

M/S DISHA CONSTRUCTION
PATEL NAGAR PATNA BIHAR-800023

Trading Account and Profit & Loss Account
For the year Ending 31st March 2015

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
o Opening Stock	23,31,448.00	By Sales of Flat	1,10,68,652.00
Work in Progress)		By Closing Stock (Work in Progress)	45,59,574.70
o Direct Exp.	1,11,36,493.70		
roject Exp.			
o Gross Profit c/f transfer to P/L A/c	21,60,285.00		
Total	**1,56,28,226.70**	**Total**	**1,56,28,226.70**
		By Gross Profit b/f transfer from Trading A/c	21,60,285.00
TO Staff Salary	6,50,000.00		
TO Accounting Charges	15,000.00		
TO Bank Charges	1,247.00		
To Telephone Exp	22,420.00		
TO Electricity Exp	18,016.00		
To Consultancy Fees	6,000.00		
TO Office Exp.	25,123.00		
To Fitting Chargs	923.00		
TO Local Conveyance	97,258.00		
TO Depreciation	7,699.23		
TO Audit Fee	10,000.00		
TO Freight & Cartage	2,500.00		
TO Interest Paid on Partners capital	2,60,424.84		
TO Partners Salary	7,00,000.00		
TO Postage & Stamp	3,200.00		
TO Printing & Stationary	14,000.00		
TO Rent	1,20,000.00		
TO Provision For Tax	95,000.00		
To Net Profit	1,11,473.93		
TOTAL	**21,60,285.00**	**TOTAL**	**21,60,285.00**

In terms of our separate report of even date

MUKUND KUMAR M No. 424107 PATNA CHARTERED ACCOUNTANTS

Sd/-
MUKUND KUMAR
Chartered Accountant
Membership No. - 424107

PATNA
DATE: 29.05.2015

M/S DISHA CONSTRUCTION
PATEL NAGAR PATNA BIHAR-800023

PARTNER'S CAPITAL ACCOUNT ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015

(SCHEDULE A)

NAME OF THE PARTNERS	OPENING BALANCE AS ON 01.04.2014	ADDITION(+) TOTAL AMOUNT	LESS(-) WITHDRAWL	SALARY	INTEREST	SHARE IN PROFIT	CLOSING BALANCE AS ON 31.03.2015
KAVITA JHA	11,51,782.00	NIL	1,80,000.00	3,50,000.00	1,38,213.84	55,736.97	15,15,732.81
SANTOSH KUMAR JHA	10,18,425.00	NIL	2,00,000.00	3,50,000.00	1,22,211.00	55,736.97	13,46,372.97
	21,70,207.00	NIL	3,80,000.00	7,00,000.00	2,60,424.84	1,11,473.93	28,62,105.77

PATNA
DATE: 29.05.2015

M/S DISHA CONSTRUCTION
PATEL NAGAR PATNA BIHAR 800023

ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH,2015

SCHEDULE OF SUNDRY CREDITORS CREDITORS		SCHEDULE 'C'
Jai Durga Enterprises		2,90,250.00
other Creditors		11,52,500.00
	TOTAL	14,42,750.00

SCHEDULE OF CURRENT LIABILITIES		SCHEDULE 'B'
Accounting Charges Payable		15000
Audit Fees Payable		10000
Filling Charges Payable		2000
Rent Payable		10000
Staff Salary Payable		40000
Provisions for Income Tax Payable		95000
Service tax payable		77500
	TOTAL	2,49,500.00

SCHEDULE OF FIXED ASSETS ; — SCHEDULE 'D'

Assets	Cost as on 01-04-2014.	On Addition(+) Sale/Adj (-)	TOTAL	Depreciation	AS ON 31/03/2015
Block :1 10% Furniture &	44,261.10	-	44,261.10	4,426.11	39,834.99
Block:2 60% Computer	5,455.20	-	5,455.20	3,273.12	2,182.08
TOTAL	49,716.30	-	49,716.30	7,699.23	42,017.07

SCHEDULE OF LOANS & ADVANCES		SCHEDULE 'E'
Katayani Enclave		9,50,651.00
	TOTAL	9,50,651.00

SCHEDULE OF CASH & BANK BALANCE ;		SCHEDULE 'F'
Cash in hand		40,699.00
Balance at Bank of Baroda		4,72,154.00
	TOTAL	5,12,853.00

M/S DISHA CONSTRUCTION

PATEL NAGAR PATNA BIHAR-800023

ANNEXURE "II"

[FOR THE YEAR ENDED 31ST MARCH, 2015]

[Annexure of responsibility for the financial statement and scope of an audit report of even date]

1. These financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require and we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting the overall financial statement presentation. We believe that our audit provides a reasonable for our opinion.

3. This is a specific audit under section 44AB of INCOME TAX ACT, 1961.

MUKUND KUMAR
M.No. 424107
PATNA
CHARTERED ACCOUNTANTS

MUKUND KUMAR
Chartered Accountant
M.No. 424107

Date: 29/05/2015
Place: Patna

M/S DISHA CONSTRUCTION

PATEL NAGAR PATNA BIHAR-800023

ANNEXURE "III"

[FOR THE YEAR ENDED 31ST MARCH, 2015]

AUDITORS OBSERVATIONS AND CONCLUSIONS

[Annexure of and forming part of our audit report]

OUR COMMENTS ARE US UNDER:

1. The statement of account and balance confirmations for current liabilities, current assets, loan & advance were made available to us. Therefore that subject are certified & verified by the assessee.
2. That we have formed our opinion on the basis of extent of information.
3. We have not physically verified the Cash Balance; it is certified or verified by the assessee.
4. Fixed Assets are stated at Written Down Value which includes all related expenses incidental to acquisition and installation. Depreciation on Fixed Assets has been provided on WDV at the rate prescribed under The Income Tax Act, 1961 and the Income Tax Rule, 1962.
5. Stock in Trade is valued at Cost.
6. All Debit and Credit Balances are subject to confirmation.

MUKUND KUMAR
Chartered Accountant
M. No. 424107

Date 29/05/2015
Place: Patna

Name of Assessee	DISHA CONSTRUCTIONS		
Address	FIRST FLOOR KAPLISHWARI APARTMENT 103 SAHDEV PATH PATEL NAGAR PATNA BIHAR 800023		
Status	Firm	Assessment Year	2015-2016
Ward	ITO WD4(2),PATNA ()	Year Ended	31.3.2015
PAN	AAGFD4926L	Partnership Deed	01/11/2008
Residential Status	Resident	Latest Deed Date	01/11/2008
Nature of Business	Service		
Stock Valuation Method	Cost Price		
A.O. Code	PTN-W-024-02		
Filing Status	Original		
Last Year Return Filed On	09/07/2014	Serial No.:	217971821090714
Bank Name	BANK OF BARODA, BAILY ROAD BRANCH PATNA ,MICR:800012008, A/C NO:31210200000121 ,Type: Saving ,IFSC Code: BARB0ASHPAT		
Tele:	Mob:9955774204		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.633884)			**272590**
Profit as per Profit and Loss a/c		206474	
Add:			
Depreciation Debited in P&L A/c		7699	
Interest Paid to Partners		260425	
Remuneration Paid to Partners		700000	
Total		1174598	
Less:			
Depreciation as per Chart u/s 32	7699		
Interest as per Deed u/s 40(b)	260425		
		268124	
		906474	
Profit Before Remuneration		906474	
Remuneration Allowable		633884	
		272590	
Gross Total Income			**272590**
Total Income			**272590**
Round off u/s 288 A			**272590**

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due		81777
Educational Cess		2453
		84230
Interest u/s 234 A/B/C		8165
		92395
Deposit u/s 140A		92400
Refundable (Round off u/s 288B)		10

NAME OF ASSESSEE : DISHA CONSTRUCTIONS A.Y. 2015-2016 PAN : AAGFD4926L Code :255

Interest Charged	(Rs.)
u/s 234B (6 Month)	5052
u/s 234C	3113

(756+1515+842)

Interest calculated upto September,2015, Due Date for filing of Return September 30, 2015

Prepaid taxes (Advance tax and Self assessment tax)

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0004329	29/09/2015	16266	STATE BANK OF INDIA BANGALORE FOCAL POINT BRANCH	92400
	Total				**92400**

Salary & Interest Allowable to Partners

Name of Partner	Share %	Salary Paid	Salary Allowable	Interest	Profit	Capital Balance
KAVITA DEVI	50.00	350000	316942	138214	55737	1515733
SANTOSH KUMAR JHA	50.00	350000	316942	122211	55737	1346373
Total		**700000**	**633884**	**260425**	**111474**	**2862106**

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture and Fitting including electric Fitting	10%	44261	0	0	44261	0	0	44261	4426	39835
Computer	60%	5455	0	0	5455	0	0	5455	3273	2182
Total		**49716**	**0**	**0**	**49716**	**0**	**0**	**49716**	**7699**	**42017**

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to Sep)	84230	30.00	25269	0	25200	3	756
2.	Second (Up to Dec)	84230	60.00	50538	0	50500	3	1515
3.	Third (Up to March)	84230	100.00	84230	0	84200	1	842
	Total							**3113**

Interest Calculation u/s 234B

Interest u/s 234C : 3113

S. No.	Month	Principal	Int. 234B	Int. 234A	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2015	84230	842	0	0	0	3955	0
2	May-2015	84230	842	0	0	0	4797	0
3	June-2015	84230	842	0	0	0	5639	0
4	July-2015	84230	842	0	0	0	6481	0
5	August-2015	84230	842	0	0	0	7323	0
6	September-2015	84230	842	0	92400	8165	0	84235
	Total		**5052**	**0**				

Maximum Allowable Salary to Partners

Profit Before Remuneration	906474
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (606474 x 0.6)	363884

Maximum Allowable Salary to Partners **633884**

Signature
(SANTOSH KUMAR JHA)
For DISHA CONSTRUCTIONS

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4 , ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2015-16

DATE OF ELECTRONIC TRANSMISSION

Name			PAN
DISHA CONSTRUCTIONS			AAGFD4926L
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-5
FIRST FLOOR,103	KAPLISHWARI APARTMENT		
Road/Street/Post Office	Area/Locality		
SAHDEV PATH	PATEL NAGAR		Status: Firm
Town/City/District	State	Pin	Aadhaar Number
PATNA	BIHAR	800023	

Designation of AO(Ward/Circle): ITO WD4(2),PATNA

Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 832041021290915

Date(DD/MM/YYYY): 29-09-2015

1	Gross total income			1	272590
2	Deductions under Chapter-VI-A			2	0
3	Total Income			3	272590
3a	Current Year loss, if any			3a	0
4	Net tax payable			4	84230
5	Interest payable			5	8165
6	Total tax and interest payable			6	92395
7	Taxes Paid	a Advance Tax	7a 0		
		b TDS	7b 0		
		c TCS	7c 0		
		d Self Assessment Tax	7d 92400		
		e Total Taxes Paid (7a+7b+7c +7d)		7e	92400
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	10
10	Exempt Income	Agriculture		10	
		Others			

urn has been digitally signed by SANTOSH KUMAR JHA in the capacity of PARTNER

PAN KBPJ6413H from IP Address 117.197.75.157 on 29-09-2015 at PATNA

No & issue 2075825039277599766CN=SafeScrypt sub-CA for RCAI Class 2 2014, OU=Sub-CA, O=Sify Technologies Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Tax Payer Counterfoil

PAN AAGFD4926L

Received from : DISHA CONSTRUCTIONS

Rs : 92400/-

(in words) : Ninety Two Thousand And Four Hundred Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX ON: Major Head :OTHER THAN COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX [300]

For the assessment year : 2015-16

भारतीय स्टेट बैंक
State Bank of India
The Banker to Every Indian

Payment Status : Success

SBI Ref No. : IK91520730

	BSR Code	Tender date	Challan No
CIN	0004329	290915	16266
Date of challan :	29-09-2015		

State Bank of India
Bangalore Focal Point Branch
Bangalore
(Internet Collection Center)