SANJAY RAMSAKAL & CO.
Chartered Accountants

1st Floor, Chandralok Complex
Near Ghantaghar, Bhagalpur -812001 (Bihar)
Ph. 0641-2409404, 09431213140, 09771014796
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FORM NO. 3CA
[See rule 6G(1)(a)]
Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of **ANUPMA DEVELOPER PRIVATE LIMITED 1GF,SHREEKUNJ APARTMENT,M.G.ROAD,BOSE PARK, , BHAGALPUR, BIHAR, 812001 AAJCA0805F** was conducted by Us **SANJAY RAM SAKAL & CO.** in pursuance of the provisions of the **Companies Act 2013** Act, and We annex here to a copy of Our audit report dated **2015-09-30** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **2014-04-01** to ending on **2015-03-31**

(b) the audited balance sheet as at, **2015-03-31** ; and

(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

3. In Our opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.
Qualification Type Observations/Qualifications

Place **BHAGALPUR**
Date **30/09/2015**

Name **SANJAY KUMAR**
Membership Number **058712**
FRN (Firm Registration Number) **323659E**
Address **81 CHANDRALOK COMPLEX RADHA RANI SINHA ROAD BHAGALPUR, , BH AGALPUR, BIHAR, 812001**

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

ANUPAMA DEVELOPER PRIVATE LIMITED

AUDITED BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in ₹)

Particulars	Note	AS AT 31-Mar-15	AS AT 31-Mar-14
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	1	6,024,000	6,024,000
Reserves and Surplus	2	3,904,498	3,698,895
Share Application money pending allotment		-	-
Non-Current Liabilities			
Long-Term Borrowings	3	-	-
Deferred Tax Liabilities (Net)	4	-	-
Other Long Term Liabilities	5	-	-
Long Term Provisions		-	-
Current Liabilities			
Short-Term Borrowings	6	70,490,869	45,578,891
Trade Payables	7	2,836,490	1,710,259
Other Current Liabilities	8	488,372	154,089
Short-Term Provisions	9	90,714	217,060
Total		**83,834,943**	**57,383,194**
ASSETS			
Non-Current Assets			
Fixed Assets	10		
Tangible Assets		198,555	227,018.00
Intangible Assets		-	-
Capital work-in-progress			
Intangible assets under development		-	-
Non-current investments		-	-
Long - term loans and advances	11	7,433,339	6,020,229
Other non-current assets	12	-	-
Current Assets			
Current investments		-	-
Inventories	13	73,851,092	48,590,733
Trade receivables	14	-	-
Cash and Bank Balances	15	2,251,956	2,544,954
Short-term loans and advances	16	100,000	260
Other Current assets	17	-	-
Total		**83,834,943**	**57,383,194**

Significant Accounting Policies
Notes on Financial Statements 1 to 32

As per our Report of even date

FOR SANJAY RAM SAKAL & CO.
CHARTERED ACCOUNTANTS

(CA SANJAY KUMAR)
PARTNER
Membership No. : 058712
Firm Reg. No. : 323659E
Place: BHAGALPUR
Dated: 09.08.2015

FOR ANUPAMA DEVELOPER PRIVATE LIMITED

(DIRECTOR)

ANUPAMA DEVELOPER PRIVATE LIMITED

AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount in ₹)

Particulars	Note	YEAR ENDED	
		31-Mar-15	31-Mar-14
Revenue from operations (Gross)	18	3,950,000	12,668,800
Less: Excise Duty		-	-
Revenue from operations (Net)		3,950,000	12,668,800
Other Income	19	-	-
Total Revenue		3,950,000	12,668,800
Expenses:			
Cost of materials consumed	20	3,171,776	11,537,844
Purchase of Stock-in-Trade		-	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	-	-
Employee Benefits Expense	22	-	83,277
Finance Costs	23	-	-
Depreciation and Amortization Expense	24	160,762	51,152
Other Expenses	25	321,146	364,630
Total Expenses		3,653,683	12,036,903
Profit before exceptional and extraordinary items and tax		296,317	631,897
Exceptional Items		-	-
Profit before extraordinary items and tax		296,317	631,897
Extraordinary Items	26	-	-
Profit before tax		296,317	631,897
Tax Expense:			
Current tax		90,714	217,060
Deferred tax		-	-
Profit(Loss) from the period from continuing operations		205,603	414,837
Profit/(Loss) from discontinuing operations		-	-
Net Loss from disposal of assets and liabilities of discontinuing operations			
Tax Expense of discounting operations		-	-
Profit/(Loss) from Discontinuing operations after Tax		-	-
Profit/(Loss) for the period		205,603	414,837
Earning per equity share:			
(1) Basic		-	-
(2) Diluted			

Significant Accounting Policies
Notes on Financial Statements 1 to 32

As per our Report of even date

FOR SANJAY RAM SAKAL & CO.
CHARTERED ACCOUNTANTS

(CA SANJAY KUMAR)
PARTNER
Membership No. : 058712
Firm Reg. No. : 323659E
Place: BHAGALPUR
Dated: 09.08.2015

FOR ANUPAMA DEVELOPER PRIVATE LIMITED

(DIRECTOR)

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

NOTE : 1: SHARE CAPITAL

Particulars	As at	
	31-Mar-15	31-Mar-14
AUTHORISED:		
(March 31,2015:)100000 Equity Shares of Rs. 100/- each	10,000,000	10,000,000
	10,000,000	10,000,000
ISSUED , SUBSCRIBED & PAID UP CAPITAL		
To the Subscribers of the Memorandum	6,024,000	6,024,000
(March 31,2015:)60240 Equity Shares of Rs. 100/- each		
Total	6,024,000	6,024,000

(a) Reconciliation of number of shares

Particulars	As at March 31, 2015		As at March 31, 2014	
	No. of Shares	Amount	No. of Shares	Amount
Balance as at the beginning of the year	60,240	6,024,000	30,000	3,000,000
Add: Bonus shares issued during the year	38,000	3,800,000	30,240	3,024,000
Balance as at the end of the year	98,240	9,824,000	60,240	6,024,000

(b) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	As at March 31, 2015		As at March 31, 2014	
	No. of Shares held	% Holding	No. of Shares held	% Holding
ANUPAMA SHARMA	33,616	34.22	22,616	37.54
PRADEEP KUMAR SHARMA	54,550	55.53	27,550	45.73
NAWAL KISHORE SHARMA	6,690	6.81	6,690	11.11

NOTE: 2: RESERVES AND SURPLUS

Particulars	As at	
	31-Mar-15	31-Mar-14
Securities Premium Account		
Balance as at the beginning of the year	1,596,600	1,596,600
Add: Shares issued during the year	-	-
Balance as at the end of the year	1,596,600	1,596,600
Surplus in Statement of Profit and Loss		
Balance as at the beginning of the year	2,102,295	1,687,458
Profit for the year	298,317	414,837
Less: Appropriations	90,714	
Balance as at the end of the year	2,307,898	2,102,295
Total	3,904,498	3,698,895

NOTE: 3: LONG TERM BORROWINGS

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Secured:		
Term Loan	-	-
Others		
HDFC - Car Loan [Refer WN 1(c)]		-
Total	-	-



Anupma Developer Pvt. Ltd.

Managing Director

WN: 1

Nature of Security and terms of repayment for secured borrowings

	Nature of Security	Terms of Repayment
(a)		
(b)		
(c)		

NOTE: 4: DEFERRED TAX LIABILITIES (NET)

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Deferred Tax Liabilities		
Depreciation		
Deferred Tax Assets	-	-
Total	-	-

NOTE: 5: OTHER LONG TERM LIABILITIES

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Others		
Security Deposits		
Total	-	-

NOTE: 6: SHORT TERM BORROWINGS

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Secured		
Working Capital Loans repayable on demand from banks		
axis bank & SBI Bank - CC A/c [Refer WN 2(a)]		
	-	-
Unsecured		
Loan from Director	4,013,272	-
Advances from Customer	66,477,597	45,578,891
Loans and advances from related parties [Refer WN 3]		
	70,490,869	45,578,891
Total	70,490,869	45,578,891

WN: 2

Nature of Security and terms of repayment for secured borrowings

For Anupma Developer Pvt. Ltd.

Managing Director

	Nature of Security	Terms of Repayment
(a)	Movable & Immovable Property	Repayble on Demand

(b)	IDBI Bank Cash Credit - First charge on the Current Assets (including book debts) of the Company, present and future.	12 months from the date of first drawal.

WN: 3

Related Party Disclosures

Name of Related Parties	Nature of Relationship

NOTE: 7: Trade Payables

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Sundry Creditors	2,836,490.47	1,710,258.78
Total	2,836,490.47	1,710,258.78

NOTE: 8: Other Current Liabilities

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Statutory Liabilities Payable	0	-
Employer's Contribution to PF & ESI		
Professional Tax		
Central Sales Tax		
Service Tax		
Service Tax Payable (GTA)	138250	
Service Tax Payable but not due		
Tax Collected At Source		
Tax Deducted At Source	335122	154,089
Other Payables		-
Staff Salary payable	0	-
Auditors Payable	15000	-
Accounting charges payable	-	-
Total	488,372	154,089

NOTE: 9: Short -Term Provisions

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Income Tax Payable	90,714	217,060
Total	90,714	217,060

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

SHEET-1_READY TO USE SHEET FOR DEP

NAME OF THE COMPANY

DEPRECIATION CHART FOR F. Y. 2014-15

FOR ASSETS EXISTING AS ON 31.03.2014

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2014	WDV as on 01.04.2014	Life as per Sch-6	Life as per Co. Act, 2013	Useful Life Taken	Life Used on 31/03/2014	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2014-15	Adjusted with Retained Earning	WDV as on 31st Mar 2015
(A) Land																
(B) Buildings																
(C) Office Equipments																
20-May-2013	Air Conditioner	52,000	6,242	45,758	5	5.00	3.00	0.86	2.14	2,600	49,400	-	73.87%	33,801	-	11,957
20-Apr-2011	Generator	121,900	45,106	76,794	10	10.00	5.00	2.95	2.05	6,095	115,805	-	70.91%	54,453	-	22,341
31-Mar-2012	Inverter & battery	6,000	2,220	3,780	5	5.00	2.00	2.00	-	300	5,700	-	0.00%	-	-	3,780
16-Mar-2013	LCD	70,000	10,081	59,919	5	5.00	3.00	1.04	1.96	3,500	66,500	-	76.54%	45,862	-	14,057
(D) Furniture and Fixtures																
22-Mar-2013	Furniture & Fixtures	50,000	9,233	40,767	10	10.00	8.00	1.02	6.98	2,500	47,500	-	32.98%	13,446	-	27,321
(E) Vehicles																
	Total Assets	299,900	72,882	227,018						14,995	284,905	-		147,562	-	79,456

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

NOTE: 11: Long - Term Loans and Advances

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Unsecured, considered good:		
Capital Advances		
Security Deposits		
Considered good		
Other Loans and Advances		
Balances with Government Securities		
Advances to Land Loard	5,938,289	4,573,029
Advances to Sundry Parties	1,352,050	1,341,000
preliminary expenses	143,000	106,200
Total	7,433,339	6,020,229

NOTE: 12: Other Non- Current Assets

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Others		
FD for BG Margin		
Collateral FD for BG - Electricity		
Collateral FD for BG - Sales Tax		
Total	-	-

NOTE: 13: Inventories:

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Raw Materials (Valued At Cost)		
Work-in-Progress (Valued At Cost) Ganga darshan site	-	
Work-in-Progress (Valued At Cost) Ram Dhani site	59,286,134.71	42,655,954.44
Work-in-Progress (Valued At Cost) Silver spring site	12,445,255.73	4,279,888.62
Work-in-Progress (Valued At Cost) S R Tower	1,732,188.00	1,567,154.71
Work-in-Progress (Valued At Cost) Shankuntala Enclave	387,514.00	87,735.00
Finished Goods (Valued At Cost)		
Others		
Packing Materials (Valued At Cost)		
Total	73,851,092.44	48,590,732.77

NOTE: 14: Trade Receivables

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Unsecured, Considered Good		
Outstanding for a period exceeding 6 months from the date they are due for payment	-	-
Others		
Total	-	-

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

NOTE: 15: Cash and Bank Balances

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Cash and Cash equivalents		
Cash on hand	2,224,401.83	2,508,116.51
Bank Balances		
In Current Accounts		
Axis Bank A/c		
SBI	13,469.00	1,100.00
HDFC Bank	10,564.56	26,042.11
SYNDICATE BANK	3,520.99	9,695.74
Other Bank Balances		
Long Term deposits with maturity more than 3 months but less than 12 months		
FD for LC Margin		
Fixed Deposit state bank of india		
Total	2,251,956.38	2,544,954.36

NOTE: 16: Short-Term Loans and Advances

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Other Loans and Advances		
Advance Income Tax	100,000	260
Prepaid Expenses		
Others		
Total	100,000	260

NOTE: 17: Other Current Assets

PARTICULARS	As at	
	31-Mar-15	31-Mar-14
Others		
Excise Duty		
Value Added Tax		
Accrued Interest on FD		
TDS Receivable		
Total	-	-

SANJAY RAM SAIKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

NOTE: 18: Revenue

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Sale of Products		
Finished Goods (Flat sales - ganga Darshan)	3,950,000	12,668,800
Traded Goods		
Other Operating revenues		
Scrap Sales		
Total Net Sales	**3,950,000**	**12,668,800**
Add: Excise Duty	-	
Total Gross Sales	**3,950,000**	**12,668,800**

NOTE: 19 : Other Income

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Interest Income		
Discount Received		
Gain on Foreign Exchange Fluctuations		
Miscellaneous Income		
Total	-	-

NOTE: 20: Cost of Materials Consumed

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Raw Materials Consumed		
Opening Inventory	48,590,733.00	10,317,410.00
Add: Purchases (Net) - Indigeneous	28,432,135.00	1,220,434.00
Imported		
Less: Inventory at the end of the Year	73,851,092.00	
Cost of Raw Materials Consumed during the year	**3,171,776.00**	**11,537,844.00**
Packing Materials Consumed		
Opening Inventory		
Add: Purchases (Net) Material	-	
Less: Inventory at the end of the Year		
Cost of Packing Materials Consumed during the year		
Total	**3,171,776.00**	**11,537,844.00**

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

NOTE: 21: Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
(Increase)/ Decrease in Stocks		
Stock at the end of the Year:		
Finished Goods		
Work-in-Progress	-	
Stock in Trade		
Total (A)	-	-
Less: Stock at the Beginning of the year		
Finished Goods	-	
Work-in-Progress	-	
Stock in Trade	-	-
Total (B)	-	-
Total (A-B)	0	0

NOTE: 22: Employee Benefit Expenses

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Salaries, Wages & Bonus, Accounting charges	-	83,277
Contribution to Provident and Other Funds (a)		
Director Remuneration a/c	-	-
Total	-	83,277

NOTE 23: Finance Cost

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Interest on long term borrowings		
Interest on shortfall of advance tax		
Other borrowings costs		
Interest on Car Loan		
Interest on CC		
Total	-	-

NOTE: 24: Depreciation and Amortisation Expenses

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Preliminary Expenses	13,200	13,200
Depreciation on tangible assets	147,562	37,952
Total	160,762	51,152

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director

NOTE: 25 Other Expenses

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Direct Expenses:		
Consumption of stores and spare parts		
Power and fuel		
Repairs to machinery		
Insurance		
Rates and Taxes		
Job Charges		
Custom Duty & Port Clearing Charges		
Carriage Inward		
Freight		
workshop Expenses		
Indirect Expenses:		
Others		
Advertisement and publicity expenses	-	82,000
Payment to Auditors		
As auditor:		
Audit Fee	15,000	15,000
Bank Charges	22,724	13,987
Carriage Outward		
Commission on sales		
Courier Charges	79	768
Discount on Sales		
Filing Fees	-	13,500
Fuel Expenses		
Interest		
Legal Expenses	-	-
Loading and Unloading Charges		
Lorry Hiring Charges		
Loss on Foreign Currency Transaction		
Iso Fee		
Other Miscellaneous expenses	59,183	12,720
Office Expenses	-	104,422
Meeting & confrence charges		
Printing and stationery	14,912	13,549
Training expenses		
Generator expenses		
Rent		
Refreshment expenses	48,265	
Repairs - Others		-
Computer & Printer Expenses		
Donation	91,000	
Electric Expenses		
Bad Debts		
Telephone & Internet	41,361	12,822
Transportation Charges		
Travelling Expenses	28,622	95,862
Consultancy fee	-	
Total	321,146	364,630

NOTE: 26 Extraordinary Items

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Total	-	-

Anupma Developer Pvt. Ltd.

Managing Director

NOTE: 27: Payment to Auditor As:

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Statutory Audit Fees	15,000.00	15,000.00
Tax Audit Fees	-	
Others		

NOTE: 28: Earning Per Share (EPS)

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-	-
Weighted Average number of equity shares used as denominator for calculating EPS		
Basic and Diluted Earnings per share (₹)		
Face Value per equity share (₹)		

NOTE: 29: Expenditure in Foreign Currency

PARTICULARS		Year Ended	
		31-Mar-15	31-Mar-14
Import of Goods	₹		
Import of Goods	$		

NOTE: 30: Earnings in Foreign Currency

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
	NIL	NIL

NOTE: 31: Related Party Disclosures

Related Party Disclosure as required by Accounting Standard 18 "Related Party Disclosure" issued by the Institute of Chartered Accountants of India:

(A) List of Related Parties:

(a) Enterprises over which key management personnel/directors/relatives have significant influence

(b) Key Management Personnel & Relatives of Key Management Personnel:

(B) Transaction with Related Parties:

Nature of Transactions	KMP	Others
Directors' Remuneration	-	-
Loans Taken		-

NOTE: 32: Contingent Liabilities and Commitments

PARTICULARS	Year Ended	
	31-Mar-15	31-Mar-14
Bank Guarantee	-	-
Letter of Credit		-

As per our Report of even date

FOR SANJAY RAM SAKAL & CO.
CHARTERED ACCOUNTANTS

(CA SANJAY KUMAR)
PARTNER
Membership No. : 058712
Firm Reg. No. : 323659E
Place: BHAGALPUR
Dated: 09.08.2015

FOR ANUPAMA DEVELOPER PRIVATE LIMITED

(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	**ANUPMA DEVELOPER PRIVATE LIMITED**
2	Address	**1GF,SHREEKUNJ APARTMENT,M.G.ROAD,BOSE PARK, , BHAGALPUR, BIHAR, 812001**
3	Permanent Account Number (PAN)	**AAJCA0805F**
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**	**AAJCA0805FSD001**

5	Status	**Company**
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(d)-Profits and gains lower than deemed profit u/s 44AD**

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)
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.

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sector	Sub Sector	Code
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 **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

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK, LEDGER, JOURNAL	**1GF SHREEKUNJ APARTMENT, BOSE PARK**	**M.G.ROAD**	**BHAGALPUR**	**BIHAR**	**812001**

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

Books Examined

CASH BOOK, LEDGER, JOURNAL

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**

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.

SANJAY RAJ & CO. BHAGALPUR

Anupma Developer Pvt. Ltd.

		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)			
Plant & Machinery @ 15%	15%	182914	53000				53000		31412	204502
Furnitures & Fittings @ 10%	10%	11799	66100				66100		11090	99809

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

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		

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

SANJAY KUMAR BHAGALPUR

		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

(iia) fringe benefit tax under sub-clause (ic) 0

(iia) wealth tax under sub-clause (iia) 0

(iib) royalty, license fee, service fee etc. under sub-clause (iib). 0

(iii) 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

(iv) payment to PF other fund etc. under sub-clause (iv) 0

(v) tax paid by employer for perquisites under sub-clause (v) 0

(vi) amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(a)(i),40(a)(ia) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

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

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

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

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

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

(e) Provision for payment of gratuity not allowable under section 40A(7)	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

	Nature Of Liability	Amount in Rs.

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

	Nature Of Liability	Amount in Rs.

(i)	Amount inadmissible under the proviso to section 36(1)(iii)	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).

	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 year 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
	Tax,Duty,Cess,Fee etc	SERVICE TAX	138250

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	

29	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		

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

	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
	Nil			

30	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

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Anupma Developer Pvt. Ltd.

Managing Director

		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

	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	Pincode	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 :-

	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)

	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					

	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	No

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

INCOME TAX DEPARTMENT
SHANKAR RAM SAHAL & CO.
BHAGALPUR

		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.	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

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

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)
PTNA08267B	194C	Payments to contractor and sub-contractors	4503200	4503200	46942	0	0	0	0
PTNA08267B	194H	Commission or brokerage	300000	300000	30000	0	0	0	0
PTNA08267B	194J	Fees for professional or technical services	2520000	2520000	252200	0	0	0	0
PTNA08267B	192	Salary	600000	600000	6180	0	0	0	0

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time	No
		Please furnish the details:	

Tax deduction and collection Account Number	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
PTNA08267B	24Q	2015-05-15	2015-09-18	Yes
PTNA08267B	24Q	2015-05-15	2015-09-18	Yes

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	Yes

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
PTNA08267B	400	400	2014-04-11
PTNA08267B	2600	2600	2014-04-11
PTNA08267B	2223	2223	2014-04-11
PTNA08267B	230	230	2014-06-06

SANJAY KUMAR SAHAL & CO. BHAGALPUR

35	a	In the case of a trading concern, give quantitative details of prinicipal 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
		FLAT	numbers	0	0	0	0	0

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 :									
		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					

Whether any cost audit was carried out		No
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		
Whether any audit was conducted under the Central Excise Act, 1944		No
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		
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		No
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		

[illegible]	Details of [illegible] turnover, gross profit, etc., for the previous year and preceding previous year:					
[illegible]	Previous Year			Preceding previous Year		
[illegible]			3950000			12668800
[illegible]	778223	3950000	19.70%			%
[illegible]	296317	3950000	7.50%	711549	12668800	5.62%
[illegible]			%			%
[illegible]			%			%

SANJAY [illegible] & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

(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						

Place BHAGALPUR
Date 30/09/2015

Name SANJAY KUMAR
Membership Number 058712
FRN (Firm Registration Number) 323659E
Address 81 CHANDRALOK COMPLEX RADHA RANI SINHA ROAD BHAGALPUR, , BHAGALPUR, BIHAR, 812001,

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	
Plant & Machinery @ 15%	1	04/10/2014	04/10/2014	53000	0	0	0	53000
Total of Plant & Machinery @ 15%								53000
Furnitures & Fittings @ 10%	1	10/05/2014	10/05/2014	66100	0	0	0	66100
Total of Furnitures & Fittings @ 10%								66100

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Anupma Developer Pvt. Ltd.

Managing Director