



ANAND GAUTAM & ASSOCIATES
CHARTERED ACCOUNTANTS

2ND FLOOR, COMMERCIAL HOUSE
MAIN ROAD, KANKARBAGH
PATNA 800 020, BIHAR
MOB. - 9801626695, 9334914653
E-MAIL caanandgautam@gmail.com

FORM NO. 3 CD

[See Rule 6G (2)]

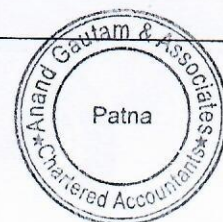
Statement of particulars required to be furnished under
Section 44AB of the Income-Tax Act, 1961

PART A

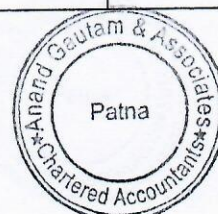
1.	Name of the assessee	ARTECH CONSTRUCTION ENGINEERS PRIVATE LIMITED	
2.	Address	G-01, FRIENDS VATIKA PARTMENT HARISHANKAR VERMA LANE, BORING ROAD, PATNA, BIHAR,- 800013	
3.	Permanent Account Number of the Assessee	AACCA9483C	
4.	Whether the assessee is liable to pay indirect tax like excise duty, service 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 No.
	1	Service Tax	AACCA9883CSD001
5.	Status of the Assessee	Private Limited Company	
6.	Previous year ended	01-04-2015 to 31-03-2016	
7.	Assessment year	2016-17	
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	

PART B

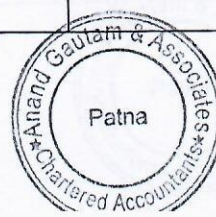
9.(a).	If firm or Association of Persons, indicate names of partners/members and their profit-sharing ratios.		NA
	Name	Profit Sharing Ratio (%)	
9 (b).	If there is any change in the Partner or member or their profit sharing ratio since the last date of the preceding year the particular of such changes.		NA



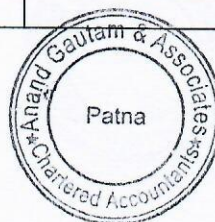
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing Ratio	Remarks
10.(a).	Nature of business or profession.(if more than one business or profession is carried on during previous year, nature of every business or profession.					
	Sector	Sub Sector		Code		
	Builders	Builders		0401		
10 (b).	If there is any changes in the nature business or profession, the particular of such change.					No
	Business	Sector	Sub Sector		Code	
11.(a).	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.					Yes
	Books Prescribed					
	Cash Book, Ledger, Bill Book and Stock Register in computerized form.					
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.)					
	Books Maintained		Address			
	Cash Book, Ledger, Bill Book and Stock Register in computerized form.		G-01, FRIENDS VATIKA APTT, HARISHANKAR VERMA LANE, BORING ROAD, PATNA, BIHAR - 800013,			
11 (c)	List of books of account and nature of relevant documents examined					
	Books Examined					
	Cash Book, Ledger, Bill Book and Stock Register in computerized form.					
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 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-à-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.					
	Sl. No.	Particulars		Increase in profit (Rs.)		Decrease in profit (Rs.)



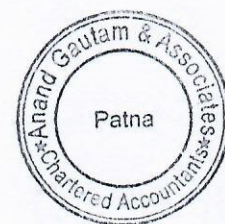
13(d).	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.			No
	Sl. No.	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
14(a).	Method of valuation of closing stock employed in the previous year.			At Cost
14 (b).	Details of deviation, if any, from the method of Valuation prescribed under section 145A, and the effect thereof on the profit or loss.			No
	Sl. No.	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15.	Give the following particular of the capital asset converted into stock in trade		Nil	
15 (a).	Description of capital asset;			
15 (b).	Date of acquisition;			
15 (c).	Cost of Acquisition;			
15(d).	Amount at which the asset is converted into Stock-in-trade.			
16.	Amounts not credited to the profit and loss account, being -			
16(a).	The items falling within the scope of section 28;		Nil	
16(b).	The proforma credits, drawbacks, refund of duty of custom 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 conceded:		Nil	
16(c).	Escalation claims accepted during the previous years;		Nil	
16 (d).	Any other item of income;		Nil	
16 (e).	Capital receipt, if any.		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	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 following form: -		AS PER SCHEDULE OF FIXED ASSETS	
18(a).	Description of asset/block of assets.			
18(b).	Rate of depreciation.			
18(c).	Actual cost or written down value, as the case may be.			
18(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -			



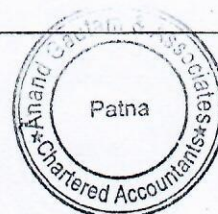
18.(d).(i).	Modified Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1 st March, 1994	
18.(d).(ii).	Change in rate of exchange of currency and	
18.(d).(iii).	Subsidy or grant or reimbursement, by whatever name called.	
18.(e).	Depreciation allowable.	
18.(f).	Written down value at the end of the year.	
19.	Amounts admissible under sections 32AC, 33AB, 33ABA, 33AC (Wherever applicable), 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCD, 35D, 35DD, 35DDA, 35E	
19.(a).	Debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	Nil
19.(b).	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant 14 provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.	
20.		
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
20.(b).	Any sum received from employees towards contributions to any provident fund or super annuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va).	Nil
21.(a)	Amounts debited to the profit and loss account, being: -	Nil
21 (a)(i)	Expenditure of capital nature;	
21(a)(ii)	Expenditure of personal nature;	
21(a)(iii)	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	
21(a)(iv)	Expenditure incurred at clubs: -	
21(a)(v)	As entrance fees and subscriptions;	
21(a)(vi)	As the cost for club services and facilities used;	
21(a)(vii)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	
21(a)(viii)	Expenditure by way of any other penalty or fine not covered above	
21(a)(ix)	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	
21.(b).	Amounts inadmissible under section 40(a);	Nil



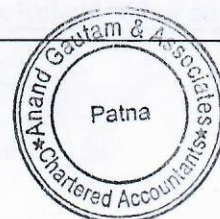
21(b)(i)	as payment to non-resident referred to in sub-clause (i) (A) Details of payment on which tax is not deducted:				
	date of payment	amount of payment	nature of payment	name and address of the payee	amount of tax deducted
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)				
	date of payment	amount of payment	nature of payment	name and address of the payee	amount of tax deducted
21(b)(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 and address of the payee	amount of tax deducted
	(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 and address of the payee	amount of tax deducted
21(b)(iii)	under sub-clause (ic) [Wherever applicable]				
21(b)(iv)	under sub-clause (iia)				
21(b)(v)	under sub-clause (iib)				
21(b)(vi)	under sub-clause (iii)				
	date of payment	amount of payment	name and address of the payee		
21(b)(vii)	under sub-clause (iv)				
21(b)(viii)	under sub-clause (v)				
21(c)	Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;				Not Applicable



21(d)	Disallowance/deemed income under section 40A(3): Nil				
	(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:				
	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes				
	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
21(e).	provision for payment of gratuity not allowable under section 40A(7);			Nil	
21(f).	Any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil	
21(g).	Particulars of any liability of a contingent nature.			Nil	
21(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	
21(i).	Amount inadmissible under the provision 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).			Nil	
24.	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC.			Nil	
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil	
26.	In respect of any sum referred to in clause (a),(b) (c), (d) (e) or (f) of section 43B, the liability for which,			Nil	
26(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(A)(a).	Paid during the previous year;			Nil	
26(A)(b).	Not paid during the previous year;				
26(B)	Was incurred in the previous year and was			Nil	
26(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				
26(B)(b)	Not paid on or before the aforesaid date.				



	(State whether sales tax, custom duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	Nil
27.(a).	Amount of Modified 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 Modified Value Added Tax credits in the accounts.	No
27.(b).	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Nil
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	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.	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
31. *		
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 :-	
31.(a).(i).	Name, address and permanent account number (if available with the assessee) of the lender or depositor;	
31.(a).(ii).	Amount of loan or deposit taken or accepted;	
31.(a).(iii).	Whether the loan or deposit was squared up during the previous year;	Nil
31.(a).(iv).	Maximum amount outstanding in the account at any time during the previous year;	
31.(a).(v).	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	
	* (These particulars need not be given in the case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act.	
31.(b).	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-	Nil
31.(b).(i).	Name, address and permanent account number (if available with the assessee) of the payee;	Nil
31.(b).(ii).	Amount of the repayment;	



31.(b).(iii).	Maximum amount outstanding in the account at any time during the previous year;													
31.(b).(iv).	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.													
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 The particulars (i) to (iv) at (b) and the 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,	NA												
32.														
32.(a).	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available;													
	<table border="1"> <thead> <tr> <th>Serial Number</th><th>Assessment Year</th><th>Nature of loss / allowance (in rupees)</th><th>Amount as returned (in rupees)</th><th>Amounts as assessed (give reference to relevant order)</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td colspan="6">Nil</td></tr> </tbody> </table>	Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks	Nil						
Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	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 can not be allowed to be carried forward in terms of section 79.	NA												
32 (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												
32(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												
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.	No												
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Nil													
	Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines,												



31.(b).(iii).	Maximum amount outstanding in the account at any time during the previous year;					
31.(b).(iv).	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.					
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 The particulars (i) to (iv) at (b) and the 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,	NA				
32.						
32.(a).	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available;					
	Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	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 can not be allowed to be carried forward in terms of section 79.	NA				
32 (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				
32(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				
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.	No				
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Nil					
	Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines,				



circular, etc, issued in this behalf.

34.

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 Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

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: **Nil**

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
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34(c)

whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Nil**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
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35.

35.(a).

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

Nil

35.(a).(i).

Opening Stock;

35.(a).(ii).

Purchases during the previous year;

35.(a).(iii).

Sales during the previous year;

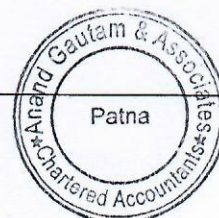
35.(a).(iv).

Closing Stock;

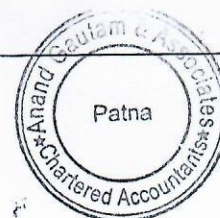
35.(a).(v).

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:	Nil
35.(b).A.	Raw Materials:	
35.(b).A.(i).	Opening Stock;	Nil
35.(b).A.(ii).	Purchases during the previous year;	
35.(b).A.(iii).	Consumption during the previous year;	
35.(b).A.(iv).	Sales during the previous year;	
35.(b).A.(v).	Closing Stock;	
35.(b).A.(vi).	Yield of finished products;	
35.(b).A.(vii)	Percentage of yield;	
35.(b).A.(viii)	Shortage/excess, if any.	
35.(b).B.	Finished products/By-products:	
35.(b).B.(i).	Opening stock;	Nil
35.(b).B.(ii).	Purchases during the previous year;	
35.(b).B.(iii).	Quantity manufactured during the previous year;	
35.(b).B.(iv).	Sales during the previous year;	
35.(b).B.(v).	Closing stock;	
35.(b).B.(vi).	Shortage/excess, if any.	
	* Information may be given to the extent available.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-0 in the following form: -	Nil
36.(a).	Total amount of distributed profits;	
36(b)	amount of reduction as referred to in section 115-O(1A)(i)	
36(c)	amount of reduction as referred to in section 115-O(1A)(ii)	
36.(d).	Total tax paid thereon;	
36.(e).	Dates of payment with amounts.	
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.	NA
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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	NA



	may be reported/identified by the auditor.																									
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: <table border="1" data-bbox="459 324 1540 716"> <thead> <tr> <th>Serial number</th> <th>Particulars</th> <th>Previous year</th> <th>Preceding previous year</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Total turnover of the assessee</td> <td>26849806</td> <td>35776851</td> </tr> <tr> <td>2.</td> <td>Gross profit/turnover</td> <td>8928581</td> <td>6874196</td> </tr> <tr> <td>3.</td> <td>Net profit/turnover</td> <td>2571575</td> <td>3098624</td> </tr> <tr> <td>4.</td> <td>Stock-in-trade/turnover</td> <td>-</td> <td>-</td> </tr> <tr> <td>5.</td> <td>Material consumed/finished goods produced</td> <td>-</td> <td>-</td> </tr> </tbody> </table> (The details required to be furnished for principal items of goods traded or manufactured or services rendered)		Serial number	Particulars	Previous year	Preceding previous year	1.	Total turnover of the assessee	26849806	35776851	2.	Gross profit/turnover	8928581	6874196	3.	Net profit/turnover	2571575	3098624	4.	Stock-in-trade/turnover	-	-	5.	Material consumed/finished goods produced	-	-
Serial number	Particulars	Previous year	Preceding previous year																							
1.	Total turnover of the assessee	26849806	35776851																							
2.	Gross profit/turnover	8928581	6874196																							
3.	Net profit/turnover	2571575	3098624																							
4.	Stock-in-trade/turnover	-	-																							
5.	Material consumed/finished goods produced	-	-																							
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.	Nil																								

As referred to in our report of even date attached



For Anand Gautam & Associates
Chartered Accountants
Firm Registration No.: 015470C

Anand Gautam
CA. Anand Gautam
(Proprietor)
M.No: 410876

Place: Patna
Dated: 03/09/2016