

TAX AUDIT REPORT

OF

**M/S RAJ CONSTRUCTION
NEW CHITRAGUPT NAGAR
PARWATI PATH,
KANKARBAGH
PATNA ,PIN-800020**

**AUDITORS
M/S J A G & ASSOCIATES
CHARTERED ACCOUNTANTS
506 JAGAT TRADE CENTRE
FRASER ROAD,
PATNA-800001**

**ACCOUNTING YEAR : 2014-2015
ASSESSMENT YEAR : 2015-2016**

FORM NO. 3CB
[SEE RULE 6G(1)(b)]

Audit report under section 44AB of the Income - tax Act 1961,


in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G

1. We have examined the balance sheet as on 31st March, 2015, and the profit and loss account for the period beginning from 1st April, 2014 to ending on 31st March, 2015, attached herewith, of **M/S RAJ CONSTRUCTION, NEW CHITRAGUPT NAGAR PARWATI PATH, KANKARBAGH PATNA -20 (PAN-AALFR9784P)**
2. We certify that the Balance Sheet and the profit and loss account are in agreement with the books of account maintained at the head office at **Patna**.
3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any: **NIL**
(b) Subject to above -
 - A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - B. In opinion, proper books of account have been kept by the head office of the 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 and loss account, of the profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD and annexure thereto.
5. In opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3 CD are true and correct.

Place : Patna

Date :



JAG & ASSOCIATES
Chartered Accountants

(M. KUMAR)
Partner
M. No.: 401635

FORM NO.3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under Section 44AB of the Income - tax Act, 1961

PART - A

1	Name of the assessee	: M/S RAJ CONSTRUCTION
2	Address	: NEW CHITRAGUPT NAGAR ,PARWATI PATH, KANKARBAGH PATNA -20
3	Permanent Account Number	: AALFR9784P
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	: Service Tax -AALFR9784PSD001
5	Status	: PARTNERSHIP FIRM
6	Previous Year	: From 1 st April, 2014 to 31 st March 2015
7	Assessment year	: 2015-2016
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	: 44AB(a)

PART - B

9 (a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	: 1. Sri Rajesh Kumar PAN NO.- ALGPK9405N 50% , 2. Sri Rajesh Kumar PAN NO.- AIDPK0851A 50%
(b)	If there is any change in the partners or members of in their profit sharing ratios since the last date of preceding year, the particulars of such change.	:
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)	: N.A
(b)	If there is any change in the nature of Business or profession, the particulars of such change.	: Builders
11 (a)	Whether books of account are prescribed under section 44AA. If yes, list of books so prescribed.	: N.A
(b)	List of books of account maintained and the address at which the books of accounts are kept.	: NO (i) Cash Book, (ii) General Ledger, (iii) Journal, At-Registered Office, Patna
(c)	List of books of account and nature of relevant documents examined.	: (All Book Of Account generated by Computer System) The books of account maintained at Registered Office , Patna
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.)	: As mentioned in para (b) above. NO
13 (a)	Method of accounting employed in the previous year.	: Mercantile
(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

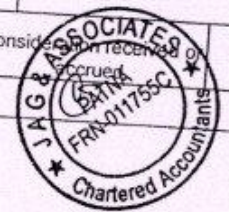
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Rajesh Kumar
PARTNER

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(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	:	N.A.		
	Serial No.		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	NIL				
(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.	:	NIL		
14.(a)	Method of valuation of closing stock employed in the previous year.	:	At Cost or Realisable Value which ever is lower		
(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:	:	NIL/None		
	Serial No.		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	NIL				
15	Give the following particulars of the capital asset converted into stock-in-trade:-	:	NIL/None		
	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.,				
16	Amounts not credited to the profit and loss account, being -	:			
(a)	the items falling within the scope of section 28;	:	NIL		
(b)	The Proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	:	NIL		
(c)	escalation claims accepted during the previous year;	:	NIL		
(d)	any other item of income;	:	NIL		
(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:	:	NOT APPLICABLE		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable		
	NIL				

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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 :-	
(a)	Description of asset / block of assets.	Schedule-'B' Enclosed
(b)	Rate of depreciation.	
(c)	Actual cost or written down value, as the case may be.	
(d)	Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	
(i)	Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,	
(ii)	Change in rate of exchange of currency, and	
(iii)	Subsidy or grant or reimbursement, by whatever name called.	
(e)	Depreciation allowable.	
(f)	Written down value at the end of the year.	
19	Amount admissible under sections:-(a)32AC (b)33AB (c)33ABA (d)35(1) (e)35(2AA) (f)35(2AB) (g) 35ABB (h)35AC (i)35AD (j)35CCA (k)35CCB (l)35CCC (j) 35CCD (k) 35D (l) 35DD (m) 35DDA (n) 35E	NIL
(a)	amount debited to the profit and loss account	NIL
(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 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 a bonus or commision for services rendered, where such sum was otherwise payable to him as profits or dividend.[Section 36(1)(ii)]	NIL
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21(a)	Amounts debited to the profit and loss account being :-	
	expenditure of capital nature;	NIL
	expenditure of personal nature;	NIL
	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	NIL
	Expenditure incurred at clubs being cost for dub services and facilities used.	NIL
	cxpenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
	any other penalty or fine;	NIL
	expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
(b)	amounts inadmissible under section 40(a);	
(i)	as per the provisions referred to in sub-clause (i)	NIL

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(A)	Details of payment on which tax is not deducted:	
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	NIL
(IV)	name and address of the payee	
(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)	
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	NIL
(IV)	name and address of the payee	
(V)	amount of tax deducted	
(ii)	as payment referred to in sub-clause (ia)	
(A)	Details of payment on which tax is not deducted:	
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	NIL
(IV)	name and address of the payee	
(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	
(i)	date of payment	
(ii)	amount of payment	
(iii)	nature of payment	
(IV)	name and address of the payer	
(V)	amount of tax deducted	
(VI)	amount out of (V) deposited, if any	
(iii)	under sub-clause (ic) [Wherever applicable]	
(iv)	under sub-clause (iia)	NIL
(v)	under sub-clause (iib)	NIL
(vi)	under sub-clause (iic)	NIL
(A)	date of payment	NIL
(B)	amount of payment	NIL
(C)	name and address of the payee	NIL
(vii)	under sub-clause (iv)	
(viii)	under sub-clause (v)	
(c)	interest, salary, bonus, commission or remuneration inadmissible under section 40(b) / 40(ba) and computation thereof;	N.A.
(d)		
(A)	Disallowance/deemed income under section 40A(3):	NIL
	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:	No such cases observed on test check.
(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)	No such cases observed on test check.
(e)	provision for payment of gratuity not allowable under section 40A(7);	NIL
(f)	any sum paid by the assessee for the purpose of not allowable under section 40A(9);	NIL

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