



FORM NO. 3CB

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

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

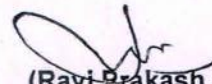
1. We have examined the Balance Sheet as on 31-MAR-2017, and the Profit and Loss Account for the period beginning from 1-APR-2016 to ending on 31-MAR-2017, attached herewith, of **BHAGWATI CONSTRUCTION** . Central Jail Road,Tilkamanjhi,Bhagalpur PAN: **AALFB4517E**
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at . Central Jail Road,Tilkamanjhi,Bhagalpur
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2017; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

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


(Ravi Prakash Sah)
Partner

Membership No: 073731

Place :Bhagalpur
Date : 26/08/2017



FORM NO. 3CD

[See rule 6G(2)]

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

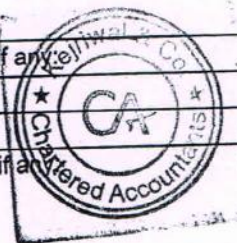
01	Name of the assessee	BHAGWATI CONSTRUCTION			
02	Address	. Central Jail Road, Tilkamanjhi, Bhagalpur			
03	Permanent Account Number (PAN)	AALFB4517E			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Service Tax			AALFB4517ESD001	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2016 to 31-MAR-2017			
07	Assessment year	2017-18			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)
			AMIT KEJRIWAL		25.00
			RACHNA KEJARIWAL		25.00
			DOLLY KEJRIWAL		25.00
			Prabhat Kumar Kejriwal		25.00
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio
					New profit Sharing Ratio
					Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)			
		Sector	Sub Sector	Code	
		Builders	Property Developers	0403	
		Service Sector	Others	0714	
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No		
		Business	Sector	Sub Sector	Code
					Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No		
	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.)	Central Jail Road, Tilkamanjhi, Bhagalpur, BIHAR, 812002		Cash Book, Ledger, Journal, Sales Register, Purchases Register (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Ledger, Journal, Purchases Register		Sales Register

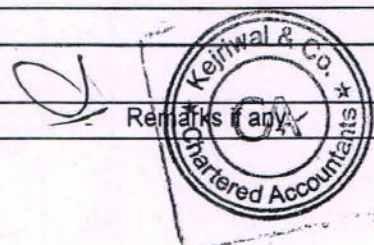


12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				Yes	
Section		Amount	Remarks if any:			
13	a) Method of accounting employed in the previous year				Mercantile system	
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				No	
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:		
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)				No	
	e) If answer to (d) above is in the affirmative, give details of such adjustments					
Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:	
	f) Disclosure as per ICDS					
ICDS			Disclosure			
ICDS I - Accounting Policies			As per accounting policies & notes to financial statements			
ICDS II - Valuation of Inventories			As per accounting policies & notes to financial statements			
ICDS III - Construction Contracts			NA			
ICDS IV - Revenue Recognition			As per accounting policies & notes to financial statements			
ICDS V - Tangible Fixed Assets			As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
ICDS VII - Governments Grants			NA			
ICDS IX - Borrowing Costs			As per accounting policies & notes to financial statements			
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total			Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a) Method of valuation of closing stock employed in the previous year.				AT Cost	
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:				No	
Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:		
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA	
Description of Capital Assets		Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
Amounts not credited to the profit and loss account, being, -						
a) the items falling within the scope of section 28;				Nil		
Description		Amount		Remarks if any:		
b) the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil		
Description		Amount		Remarks if any:		
c) escalation claims accepted during the previous year;				Nil		
Description		Amount		Remarks if any:		



d) any other item of income;		Nil	
Description	Amount	Remarks if any:	
e) capital receipt, if any.		Nil	
Description	Amount	Remarks if any:	
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:			
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:
Flat	2974133	4536000	3F Bhagwati Courtyard
Address Line 1		Address Line 2	City or Town or District
M G Path		Bhagalpur	BIHAR
Pincode		812001	
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-			
As Per Annexure "A"			
a) Description of asset/block of assets.			
b) Rate of depreciation.			
c) Actual cost or written down value, as the case may be.			
d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-			
i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.			
ii) change in rate of exchange of currency, and			
iii) Subsidy or grant or reimbursement, by whatever name called.			
e) Depreciation allowable.			
f) Written down value at the end of the year.			
19 Amounts admissible under sections			
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:
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	Remarks if any:
Nil			
b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):			
Name of Fund	Amount	Actual Date	Due Date
			The actual amount paid

21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc			
1 expenditure of capital nature;		Nil	
Particulars	Amount in Rs.	Remarks if any:	
2 expenditure of personal nature;			
Particulars	Amount in Rs.		
Interest on T.D.S.		1440	
3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil	
Particulars	Amount in Rs.	Remarks if any:	



4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Particulars	Amount in Rs.
		Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil
	Particulars	Amount in Rs.
		Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	Particulars	Amount in Rs.
		Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)

A	Details of payment on which tax is not deducted:					Nil				
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)					Nil					
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

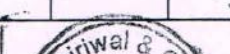
ii as payment to resident referred to in sub-clause (ia)

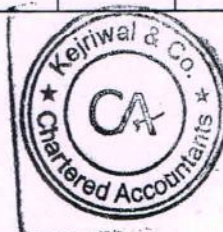
A	Details of payment on which tax is not deducted:					Nil					
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:	

B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.					Nil						
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

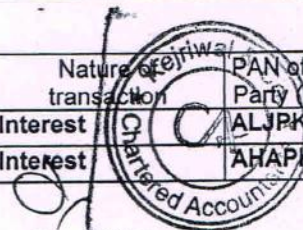
iii as payment referred to in sub-clause (ib)

A	Details of payment on which levy is not deducted:					Nil				
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:
B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.					Nil				

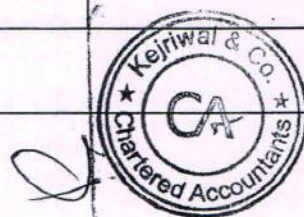




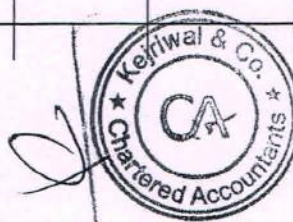
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv	Fringe benefit tax under sub-clause (ic)											
v	Wealth tax under sub-clause (iia)											
vi	Royalty, license fee, service fee etc. under sub-clause (iib)											
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:			
vii	Payment to PF/other fund etc. under sub-clause (iv)											
ix	Tax paid by employer for perquisites under sub-clause (v)											
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars	Section	Amount debited to P/L A/C	Remarks	Description	Amount admissible	Amount inadmissible					
d)	Disallowance/deemed income under section 40A(3):											
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:						
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);											
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:-						
e)	provision for payment of gratuity not allowable under section 40A(7);											
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	Remarks if any:								
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;											
	Particulars		Amount	Remarks if any:								
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 payments made to persons specified under section 40A(2)(b).											
	Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)						
	Amit Kejriwal	Partner		826574	Interest	ALJPK9706H						
	Prabhat Kejriwal	Partner		352941	Interest	AHAPK5577F						



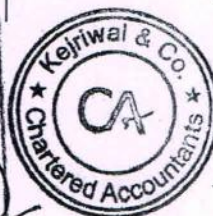
	Dolly Kejriwal	Partner		584324	Interest	AZEPS1125M		
	Rachana Kejriwal	Partner		716619	Interest	AJXPK7079B		
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.					Nil		
	Section	Description	Amount	Remarks if any:				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					Nil		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-							
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
	a) paid during the previous year;					Nil		
	Nature of Liability		Amount	Remarks if any:	Section			
	b) not paid during the previous year;					Nil		
	Nature of Liability		Amount	Remarks if any:	Section			
	B was incurred in the previous year and was							
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					Nil		
	Nature of Liability		Amount	Remarks if any:	Section			
	b) not paid on or before the aforesaid date.							
	Nature of Liability		Amount	Remarks if any:	Section			
	vat		354623		Sec 43B(a) -tax , duty,cess,fee etc			
	ii (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)					No		
27	a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and Treatment of outstanding Central Value Added Tax credits in the accounts.					No		
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.					Nil		
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same.					No		
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.					NA		
	Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]					No		



	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment																																										
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year <table border="1"> <thead> <tr> <th>Name of the lender or depositor</th> <th>Address of the lender or depositor</th> <th>PAN of the lender or depositor (optional)</th> <th>Amount of loan or deposit taken or accepted</th> <th>Whether the loan/deposit was squared up during the Previous Year</th> <th>Maximum amount outstanding in the account at any time during the Previous Year</th> <th>whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account</th> <th>in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</th> </tr> </thead> <tbody> <tr> <td colspan="8">Nil</td> </tr> </tbody> </table> b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- <table border="1"> <thead> <tr> <th>Name of the person from whom specified sum is received</th> <th>Address of the Name of the person from whom specified sum is received</th> <th>PAN of the Name of the person from whom specified sum is received (optional)</th> <th>Amount of specified sum taken or accepted</th> <th>Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account</th> <th>In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft</th> </tr> </thead> <tbody> <tr> <td colspan="6">Nil</td> </tr> </tbody> </table> c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: <table border="1"> <thead> <tr> <th>Name of the payee</th> <th>Address of the payee</th> <th>PAN of the payee (optional)</th> <th>Amount of the repayment</th> <th>Maximum amount outstanding in the account at any time during the Previous Year</th> <th>Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account</th> <th>In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft</th> </tr> </thead> <tbody> <tr> <td colspan="7">Nil</td> </tr> </tbody> </table>													Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/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 by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	Nil								Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	Nil						Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	Nil						
Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/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 by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.																																																
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Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft																																																		
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Nil																																																							



d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:?	Nil				
	Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:?	Nil				
	Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		
32 a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :		Nil			
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)	Remarks
					Amount Order U/S and date	
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				NA	
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.				No	
d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No	
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.				NA	
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).			Nil		
	Section	Amount	Remarks if any:			
34 a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				Yes	



Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
PTNB040 07D	194C	Payments to contractors	2269631	2269631	2269631	24180	0	0	0
PTNB040 07D	194H	Commission or brokerage	225000	225000	225000	22500	0	0	0
PTNB040 07D	194J	Fees for professional or technical services	180000	180000	180000	18000	0	0	0

b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	Remarks if any:

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

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

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

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

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

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									

B Finished products :

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

C By products :

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



36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-					NA		
	(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c) Date of Payments with Amount		Remarks if any:	
		115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount		
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					NA		
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No		
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No		
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	Particulars	Previous Year		%	Preceding previous Year		%	
	Total turnover of the assessee	33043867			12883278			
	Gross profit/turnover	10507776	33043867	31.80	10299501	12883278	79.94	
	Net profit/turnover	3037016	33043867	9.19	1609278	12883278	12.49	
	Stock-in-trade/turnover	51655113	33043867	156.32	56127907	12883278	435.66	
	Material consumed/finished goods produced	0	0	0.00	0	0	0.00	
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.					Nil		
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

[Handwritten Signature]

Place :Bhagalpur
Date : 26/08/2017

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

[Handwritten Signature]
(Ravi Prakash Sah)
Partner
Membership No: 073731



BHAGWATI CONSTRUCTION

Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Shutting Accessories	15%	21,91,796	0	0	0	0	3,28,769	18,63,027
Tools	15%	23,947	0	0	0	0	3,592	20,355
Generator	15%	21,82,629	3,75,000	0	0	0	3,83,644	21,73,985
Furniture and Fitting including electric Fitting	10%	1,07,754	0	0	0	0	10,775	96,979
Air Conditioner	15%	8,58,304	0	0	0	0	1,28,746	7,29,558
CCTV	15%	2,22,643	0	0	0	0	33,396	1,89,247
Transformer	15%	3,70,430	2,28,970	0	0	0	89,910	5,09,490
Computer	60%	17,240	0	0	0	0	10,344	6,896
Total		59,74,743	6,03,970	0	0	0	9,89,177	55,89,536

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Generator

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Generator	3,75,000	0	3,75,000	01/07/2016	01/07/2016
	Total	3,75,000	0	3,75,000		

Block 15% Transformer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Transformer	2,28,970	0	2,28,970	02/06/2016	02/06/2016
	Total	2,28,970	0	2,28,970		



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BHAGWATI CONSTRUCTION
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2017

PARTICULARS	NOTE NO.	31.03.2017	31.03.2016
INCOME:			
Sales		1,91,20,133	-
Increase in Stock		-	2,28,08,228
Other Operating Income	10	1,25,89,088	1,04,00,201
		3,17,09,222	3,32,08,429
EXPENSES:			
Cost Of Construction	11	1,55,11,622	2,29,09,228
Decrease in Stock		36,08,511	-
Administrative & Other Expenses	12	25,50,277	16,94,410
		2,16,70,410	2,46,03,638
Operating Profit (PBDIT)		1,00,38,812	86,04,790
Finance Cost		35,32,160	
Depreciation		9,89,177	10,70,141
Profit Before Interest To Partners		55,17,474	75,34,649
Interest To Partners		24,80,458	21,84,632
Net Profit Transferred To Capital A/C.		30,37,016	53,50,017
Significant Accounting Policies And Notes On Accounts			

As per our report attached of even date
FOR KEJRIWAL & CO.
Chartered Accountants
Firm's Registration Number : 505052C

9



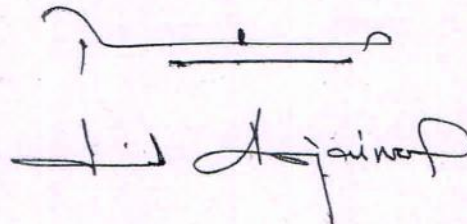
CA R. P. SAH
PARTNER

M No: 073731

Place : Bhagalpur

Date : 26 th day of August, 2017





SCHEDULE '1'
PARTNERS CAPITAL ACCOUNT FOR THE YEARS ENDED 31ST MARCH, 2017

Name Of The Partners	Balance As On 01.4.2016	Addition	Interest	Profit	Total	Drawing	Balance As On 31.3.2017
Amit Kejriwal	2,78,88,309.60	30,01,000.00	8,26,574.00	7,59,254.11	3,24,75,137.71	31,33,898.25	2,93,41,239.46
Dolly Kejriwal	1,94,72,528.98	6,00,000.00	5,84,324.00	7,59,254.11	2,14,16,107.09	1,33,898.25	2,12,82,208.84
Prabhat Kumar Kejriwal	1,12,14,846.55	33,25,000.00	3,52,941.00	7,59,254.11	1,56,52,041.66	10,33,898.25	1,46,18,143.41
Rachana Kejriwal	2,38,21,674.64	7,75,000.00	7,16,619.00	7,59,254.11	2,60,72,547.75	1,33,898.25	2,59,38,649.50
	8,23,97,359.77	77,01,000.00	24,80,458.00	30,37,016.44	9,56,15,834.21	44,35,593.00	9,11,80,241.21

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED HEREWITH.
FOR KEJRIWAL & CO.

CHARTERED ACCOUNTANTS

FRN:505052C

(R.P. Sah)
PARTNER

PARTNER

M.No.:073731

PLACE :BHAGALPUR
DATED :26th August,2017

R.P. Sah

R.P. Sah



BHAGWATI CONSTRUCTION
FIXED ASSETS - SCHEDULE '3'

Item	Rate Of Depreciation	Opening Balance As On 01/04/2016	Additions During The Year	Date Of Addition	Deductions during the year	Total	Depreciation For The Year	Closing Balance As On 31/03/2017
LAND AND BUILDING		6,20,35,126			-	6,20,35,126	-	6,20,35,126
		6,20,35,126	-		-	6,20,35,126	-	6,20,35,126
FURNITURE	10%	1,07,754			-	1,07,754	10,775	96,979
		1,07,754	-		-	1,07,754	10,775	96,979
M.S.PIPE PROP	15%	26,852			-	26,852	4,027.80	22,824
PIPE CLAMP	15%	61,861			-	61,861	9,279	52,582
SHUTTERING PLY	15%	5,11,149			-	5,11,149	76,672	4,34,476
BUILDER'S HOIST	15%	1,90,221			-	1,90,221	28,533	1,61,688
CONCRETE MIXER	15%	81,224			-	81,224	12,184	69,041
DEMOLITION HAMMER GSH	15%	30,130			-	30,130	4,520	25,611
ENGINE VIBRATOR KIT	15%	34,012			-	34,012	5,102	28,911
PAN VIBRATOR	15%	9,140			-	9,140	1,371	7,769
TOOLS	15%	23,947			-	23,947	3,592	20,355
AIR CONDITIONER	15%	8,58,304			-	8,58,304	1,28,746	7,29,558
CCTV	15%	2,22,643			-	2,22,643	33,396	1,89,247
ELECTRONIC PANEL	15%	6,45,438			-	6,45,438	96,816	5,48,622
GENERATOR	15%	21,82,629			-	21,82,629	3,27,394	18,55,235
GENERATOR(30Kva DG Set)	15%	-	3,75,000		-	3,75,000	56,250	3,18,750
PERFORATED SHUTTERS	15%	6,01,768			-	6,01,768	90,265	5,11,503
TRANSFORMER	15%	3,70,430	2,28,970		-	5,99,400	89,910	5,09,490
		58,49,749	6,03,970		-	64,53,719	9,68,058	54,85,661
COMPUTER	60%	17,240			-	17,240	10,344	6,896
		17,240	-		-	17,240	10,344	6,896
Total		6,80,09,869	6,03,970		-	6,86,13,839	9,89,177	6,76,24,662

Place : Bhagalpur
Date : 26th August, 2017

Signed for Identification only
For KEJRIWAL & CO.
Chartered Accountant
FRN: 505052C

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

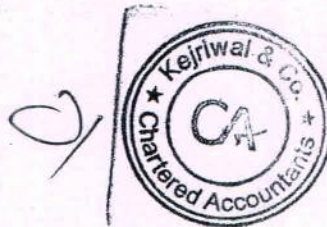


BHAGWATI CONSTRUCTION

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2017

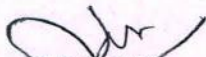
PARTICULARS	31.03.2017	31.03.2016
2. Secured Loan		
ICICI Bank	2,20,05,312.00	2,36,84,863.00
IDBI Bank	69,35,309.00	74,73,826.00
	2,89,40,621.00	3,11,58,689.00
4. Investments		
Bhagwati Construction-Retail Division	16,26,964.82	14,28,595.34
Jubilant Food Works Ltd.	31,49,999.00	31,49,999.00
Security Deposit	10,06,939.00	16,96,939.00
	57,83,902.82	62,75,533.34
5. Sundry Debtors		
Rent Receivable	8,02,840.49	3,10,785.64
Sundry Debtors As Per Contra	53,66,853.58	4,29,93,143.86
	61,69,694.07	4,33,03,929.50
6. Cash & Bank Balances		
Cash In Hand	5,64,041.60	2,20,795.00
Balances With Scheduled Bank		
Bank Of India	4,900.00	4,900.00
ICICI Bank	10,77,930.69	6,13,824.20
IDBI Bank	35,532.82	19,067.00
IDBI Bank (CC)	49,057.50	3,13,287.64
	11,67,421.01	9,51,078.84
	17,31,462.61	11,71,873.84
7. Loan & Advances		
Advances To Suppliers	4,79,038.00	2,51,312.57
Advance Service Tax	9,577.65	9,572.32
Lease Stamp Duty Refundable	1,13,170.00	1,13,170.00
Electric Contribution	1,26,045.00	-
Advance Income Tax	22,09,017.31	13,93,171.00
Income Tax Refundable	8,57,578.00	-
	37,94,425.96	17,67,225.89
8. Current Liabilities		
Sundry Creditors For Goods	26,02,901.43	2,24,593.00
Sundry Creditors For Expenses	3,35,021.00	40,250.00
Security Deposit	1,25,74,290.00	1,75,94,955.00
Vat Payable	3,54,623.54	-
Advance From Customers As Per Contra	1,98,91,695.85	4,43,76,209.19
	3,57,58,531.82	6,22,36,007.19

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8. Other Income:		
Business Services		4,79,499.00
Lease Rent	1,22,18,868.00	94,44,057.16
Income From Retail Unit I	4,02,389.99	59,316.48
Income From Retail Unit II	(32,169.51)	4,17,327.86
	1,25,89,088.48	1,04,00,200.50
8. Cost Of Construction:		
Bhagawati Courtyard	2,68,063.00	
Bhagawati K K Palms	1,52,43,559.34	
	1,55,11,622.34	-
9. Administrative & Other Expenses :		
Salary	7,95,607.00	6,09,306.00
Workmen Compensation	29,809.00	1,60,187.00
Electricity	9,41,402.00	41,285.20
Sales Promotion		-
Interest On Tds	1,440.00	240.00
Municipal Tax	1,66,465.00	1,33,107.00
Telephone		41,373.00
Office Exp.		21,241.00
Printing & Stationery		10,567.00
Insurance Expenses	73,623.00	96,373.00
Legal Expenses	17,700.00	9,120.00
Non Compete Fee		2,33,334.00
Registration Expense	56,520.00	1,91,315.00
Repairs & Maintenance-Civil	48,140.00	78,586.00
Repairs & Maintenance-Equipments	16,600.00	-
Servicing Expenses	1,01,828.00	28,126.00
Trade Licence	2,500.00	-
Bad Debts	767.98	-
Brokerage Expense	2,57,625.00	-
Audit Fees	40,250.00	40,250.00
	25,50,276.98	16,94,410.20

As per our report attached of even date
FOR KEJRIWAL & CO.
Chartered Accountants
Firm's Registration Number : 505052C

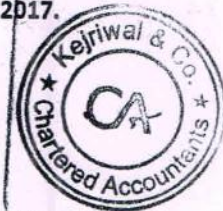

CA R. P. SAH

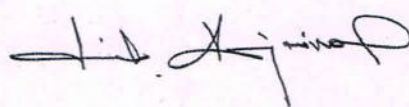
PARTNER

M No: 073731

Place : Bhagalpur

Date : 26 th day of August , 2017.



BHAGWATI CONSTRUCTION (RETAIL UNIT-I)
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2017

PARTICULARS	NOTE NO.	31.03.2017	31.03.2016
INCOME:			
Sales		6,34,375	22,83,505
Increase in Stock		-	8,64,283
Other Income	8	-	93,518
		6,34,375	32,41,306
EXPENSES:			
Purchases	9	(3,42,451)	25,68,482
Decrease in Stock		8,64,283	-
Administrative & Other Expenses	10	1,39,307	6,04,177
		6,61,139	31,72,658
Operating Profit (PBDIT)		(26,765)	68,647
Depreciation		5,405	9,331
Net Profit transferred to H.O. Account		(32,170)	59,316
Significant Accounting Policies And Notes On Accounts			

As per our report attached of even date

FOR KEJRIWAL & CO.

Chartered Accountants

Firm's Registration Number : 505052C

CA R. P. SAH

PARTNER

M No: 073731

Place : Bhagalpur

Date : 26 th day of August , 2017.



BHAGWATI CONSTRUCTION (RETAIL UNIT-I)**NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2017**

PARTICULARS	31.03.2017	31.03.2016
1. Head Office Account		
Opening Balance	9,90,267	6,50,000
Add: Additions		2,80,951
Add: Profit For The Year	(32,170)	59,316
Less: Withdrawals	4,10,000	-
	5,48,098	9,90,267
3. Sundry Debtors		
Considered Good	24,646	13,251
	24,646	13,251
4. Loans & Advances		
Vat Input	-	16,268
Advance to Creditors	3,84,360	-
Advance for Office expenses	97,969	-
	4,82,329	16,268
5. Cash & Bank Balances:		
Cash In Hand	17,879	19,413
Balance With Banks:		
State Bank Of India	16,339	67,800
	34,218	87,213
6. Current Liabilities:		
VAT Payable	21,794	-
Royal Classic Mills Pvt Ltd	-	24,852
	21,794	24,852
8. Other Income:		
Discount	-	93,518
	-	93,518



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BHAGWATI CONSTRUCTION (RETAIL UNIT-I)**FIXED ASSETS - SCHEDULE '2'**

Item	Rate Of Depreciation	Opening Balance As On 01/04/2016	Additions During The Year	Date Of Addition	Total	Depreciation For The Year	Closing Balance As On 31/03/2017
Computer & Printer	60%	3,990	-	-	3,990	2,394	1,596
Furniture & Fixture	10%	30,114	-	-	30,114	3,011	27,103
		34,104	-	-	34,104	5,405	28,699

Place : Bhagalpur
Date : 26th day of August, 2017



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Signed for Identification only
For KEJRIWAL & CO.
Chartered Accountant
FRN: 505052C

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

BHAGWATI CONSTRUCTION (RETAIL UNIT-II)
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2017

PARTICULARS	NOTE NO.	31.03.2017	31.03.2016
INCOME			
Commission		7,00,270	6,76,217
Other Income	7	56,000	-
		7,56,270	6,76,217
EXPENDITURE			
Administrative & Other Expenses	8	3,43,848	2,33,809
		3,43,848	2,33,809
Operating Profit (PBDIT)		4,12,422	4,42,408
Finance Charges		-	-
Depreciation		10,032	25,080
Net Profit transferred to Capital Account		4,02,390	4,17,328
Significant Accounting Policies And Notes On Accounts	9		

As per our report attached of even date
FOR KEJRIWAL & CO.
Chartered Accountants
Firm's Registration Number : 505052C



CA R. P. SAH

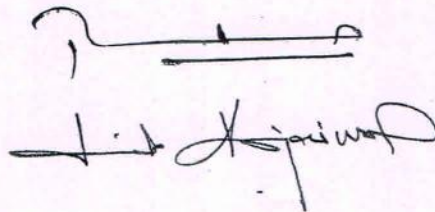
PARTNER

M No: 073731

Place : Bhagalpur

Date 26 th day of August , 2017.





BHAGWATI CONSTRUCTION (RETAIL UNIT-II)
NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2017

PARTICULARS	31.03.2017	31.03.2016
1. Head Office Account		
Opening Balance	4,38,328	-
Add: Additions	7,00,000	21,000
Add: Profit For The Year	4,02,390	4,17,328
Less: Withdrawals	4,61,851	-
	10,78,867	4,38,328
3. Sundry Debtors		
Sundry Debtors	54,395	30,024
	54,395	30,024
4. Loans & Advances		
T.D.S.	-	67,622
Trigger Apparels Ltd.	41,864	32,105
Trigger Apparels Ltd. (Security Deposit)	7,50,400	-
	7,92,264	99,727
5. Cash & Bank Balances:		
Cash In Hand	1,17,645	25,458
Balance With Banks:		
State Bank Of India	1,07,875	2,74,872
	2,25,520	3,00,330
6. Current Liabilities:		
Trigger Apparels Ltd	-	8,473
	-	8,473
7. Other Income :		
Interest on Secury Deposit	56,000	-
	56,000	-
8. Administrative & Other Expenses :		
Salary & Bonus	2,39,954	1,23,357
Staff Welfare	25,244	2,717
Freight	8,950	4,635
Travelling & Conveyance	3,824	-
Sales Promotion	4,319	2,725
Alteration Expenses	14,758	20,880
Discount	21,214	15,806
Telephone Exps.	5,744	12,750
Internet Exps.	8,770	-
Bank Commission	1,740	921
Books & Periodicals	508	-
Printing & Stationery	1,210	2,070
Miscellaneous	7,613	47,508
Office Maintenance	-	440
	3,43,848	2,33,809

As per our report attached of even date
FOR KEJRIWAL & CO.
Chartered Accountants
Firm's Registration Number : 505052C

CA R. P. SAH
PARTNER
M No: 073731
Place : Bhagalpur
Date : 26th day of August , 2017



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FIXED ASSETS - SCHEDULE '2'

Item	Rate Of Depreciation	Opening Balance As On 01/04/2016	Additions During The Year	Date Of Addition	Total	Depreciation For The Year	Closing Balance As On 31/03/2017
Computer & Printer	60%	16,720	-	-	16,720	10,032	6,688
		16,720	-	-	16,720	10,032	6,688

Place : Bhagalpur
Date : 26th August, 2017



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For KEJRIWAL & CO.
Chartered Accountant
FRN: 505052C
[Signature]
(R.P.Sah)
Partner
M.No.: 073731

SCHEDULE-: '10'

Notes to Accounts:

Significant Accounting Policies:

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

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

1.2 Revenue and Cost Recognition

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

Cost is recognized to the extent incurred and matched against revenue recognised on the basis of advance received against percentage of completed work. However, in Bhagwati K K Palms Project as no significant advance has been received no profit has been recognized for the project. Similarly in Bhagwati Courtyard Project during the year again negligible advance has been received.

1.3 Fixed Assets and Depreciation

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

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

1.4 Valuation of Inventory

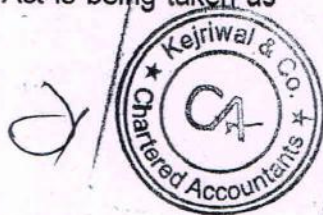
Stock-in-trade is valued at Cost Price based on Balance of Cost incurred on the Project left after set off of matched cost against revenue for the period in terms of Ind AS -11.

1.5 Investments

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

2. DISCLOSURES PERTAINING TO MICRO & SMALL ENTERPRISES:

According to the proprietor none of the parties have informed regarding theirself being registered under the Micro and Small Enterprises Act. Hence, in the absence of applicability to the parties the disclosure requirements under the Act is being taken as under:



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

3. Related Party Transactions

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

Category of related parties	Names
Key Management Personnel, their relatives and Associates	Prabhat Kumar Kejriwal
	Rachana Kejriwal
	Amit Kejriwal
	Dolly Kejriwal
	Atulit Kejriwal
	Subham Kejriwal
	Bhagalpur Diesels
	Bansal Enterprises
	Bontex Impex Pvt Ltd
	Atmaram Ecocon Pvt Ltd
	Shree Bhagwati Hosiery Mills Pvt Ltd
	Bansal Properties Pvt Ltd
	Bansal Investments Pvt Ltd

Name of Party	Nature of Transaction	Amount involved
Amit Kejriwal	Interest	Rs.826574
Dolly Kejriwal	Interest	Rs.584324
Prabhat Kejriwal	Interest	Rs.352941
Rachana Kejriwal	Interest	Rs.716619

Bhagalpur
26.08.2017

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

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



Bhagwati Construction

Computation of Gross Margin from Bhawati Courtyard Project for the F.Y.:2016-17

A	(i)	Total Proposed Built Up Area	66277
	a)	Commercial Area-Fixed Assets Const	33801
	b)	Residential Area-Saleable Area	<u>32476</u>
	(ii)	Average Sale Rate	2240
	(iii)	Expected Total Residential Project Value	5,97,60,960
		Already Booked(26679 Sq. ft.)	5,97,60,960
		Balance Unbooked Area (5797 Sq.Ft.) at Cost	<u>1,06,67,331</u>
B	(i)	Cost Incurred till 31.03.2017	136369496
	(ii)	Expected Cost to be incurred as per Original Plan to complete the Project	150000
	(iii)	Total Project Cost	136519496
C	(i)	Expected Total Cost of Commercial Area	67361609
	(ii)	Expected Total Cost of Residential Area	69157887
D	(i)	Total Cost of Booked Area	56813132
	(ii)	Total Cost of Unbooked Area	12344755
C		Gross Realisation from Project (A)-(B)	2947828
D		Advance Received till date	5,59,33,439
E		Percentage of Advance to Total Sales Value	93.60
F		Percentage Progress Achieved in terms of Advance and Work Completion whichever is lower	71.94
H		Gross Realisation attributable to D as a percentage of C	2120668
I		Profit recognised earlier	2409272
J		Profit to be recognised for the Year	-288604

