FORM NO. 3CA
[See rule 6G (1)(a)]

Audit report under Section 44AB of the Income tax Act, in a case where the accounts of the business or profession of a person have been audited under any other law

We report that the statutory audit of **M/S ROYAL PREMIUM DEVELOPERS PRIVATE LIMITED (PAN : AACCR3603D)** was conducted by us in pursuance of the provisions of the Companies Act,1956 and we annex hereto a copy of our audit report dated 2nd September 2014 along with a copy of each of

(a) the audited Statement of Profit & Loss for the year ended on 31st March 2014

(b) the audited Balance sheet as at 31st March 2014 and

(c) documents declared by the said Act to be part of, or annexed to the Statement of Profit & Loss and Balance sheet.

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

In our opinion and to the best of our information and according to the explanations given to us, the particulars in the said Form No.3CD and the Annexure thereto are true and correct subject to following observations / qualifications –

a) G.P. Ratio is not ascertainable from the financial records / statements prepared by the assessee.

For AGARWAL & PRASAD
Firm Regd. No.002178C
Chartered Accountants

AGARWAL & PRASAD Chartered Accountants PATNA

(R.S.AGARWAL)
Partner
Membership No.71168

Place : Patna

Date : 22.11.2014

60, Block - B, 1st Floor, Maurya Lok Complex , PATNA - 800 001
☎ : 0612 - 2226918, 2238206, E-mail : apfintech@gmail.com

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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	:	ROYAL PREMIUM DEVELOPERS PRIVATE LIMITED
2	Address	:	3A, HARE STREET, KOLKATA - 700001
3	Permanent Account Number	:	AACCR3603D
4	Whether the assesse is liable to pay indirect tax like excise duty,service tax,sales tax,custom duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same.	:	Yes Service Tax No. AACCR3603DSD001
5	Status	:	COMPANY
6	Previous year	:	2013-2014
7	Assessment year	:	2014-2015
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Clause (a) of section 44AB of Income tax Act, 1961

PART B

9 (a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	Not Applicable
(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	Not Applicable
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).	Dealing in Land & Developer of Land/Real Estate
(b)	If there is any change in the nature of business or profession, the particulars of such change.	No
11 (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No Specific list of books is prescribed.
(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts are maintained in a computer system, mention the books of accounts generated by such computer system. If the books of accounts are not kept at one location, please furnish the address of locations along with the details of books of accounts maintained at each location.)	Books of Accounts are generated on Computer System i) Cash Book ii) Ledger iii) Journal iv) Bank Book v) Stock Records Books of accounts are maintained at Head Office at 3A, HARE STREET, KOLKATA - 700001
(c)	List of books of account and nature of relevant documents examined.	i) Cash Book ii) Ledger iii) Journal iv) Bank Book v) Bills/Challan/Cashmemo
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section)	No
13 (a)	Method of accounting employed in the previous year.	Mercantile
(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.	Not Applicable

Serial number	Particulars	Increase in profit (Rs)	Decrease in profit (Rs)

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14(a)	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 Deviation
14(b)	Method of valuation of closing stock employed in the previous year	At Cost
15	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 such deviation notice during our desk check

Serial number	Particulars	Increase in profit (Rs)	Decrease in profit (Rs)

16	Give the following particulars of the capital asset converted into stock-in-trade: -	Nil
(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	
18	Amounts not credited to the profit and loss account, being,—	
(a)	the items falling within the scope of section 28;	Nil
(b)	the profits credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds 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:	No

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 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/adjustments 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.	

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Amounts admissible under sections

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act,1961 and also fulfills the conditions, if any specified under 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.
32AC		NIL
33AB		NIL
33ABA		NIL
35(1)(i)		NIL
35(1)(ii)		NIL
35(1)(iia)		NIL
35(1)(iii)		NIL
35(1)(iv)		NIL
35(2AA)		NIL
35(2AB)		NIL
35ABB		NIL
35AC		NIL
35AD		NIL
35CCA		NIL
35CCB		NIL
35CCC		NIL
35CCD		NIL
35D		NIL
35DD		NIL
35DDA		NIL
35E		NIL

20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]. NIL

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

21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital,personal,advertisement expenditure etc

Nature	Serial number	Paticulars	Amount in Rs
Expenditure of Capital Nature			Nil
Expenditure of Personal Nature			Nil
Expenses on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by the political party			Nil
Expenditure incurred at clubs being cost for club services and facilities.			Nil
Expenditure by way of penalty or fine for violation of any law for the time being in force			Nil
Expenditure by way of any other penalty or fine not covered above			Nil
Expenditure incurred for any purpose which is an offence or which is prohibited by law.			Nil

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

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

(A) Details of payment on which tax is not deducted:

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of 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

(IV) name and address of payee

(V) amount of tax deducted

(ii) as payment reffered 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

(IV) name and address of 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 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)

(v) under sub-clause (iib)

(vi) under sub-clause (iii)

(A) date of payment

(B) amount of payment

(C) name and address of payee

(vii) under sub-clause (iv)

(viii) under sub-clause (v)

(c) Amounts debited to profit and loss account beings interest, salary, bonus commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof. Not Applicable

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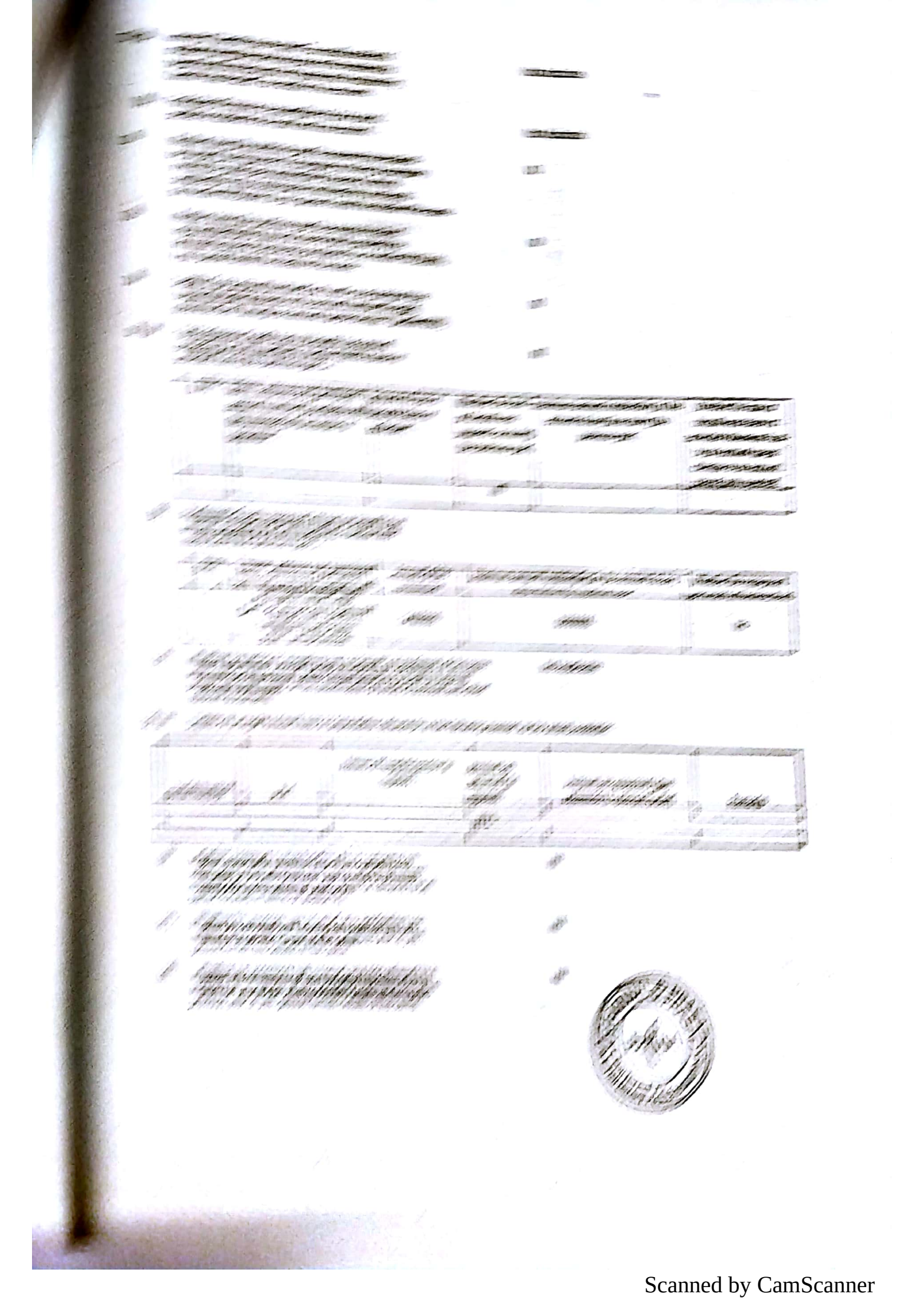

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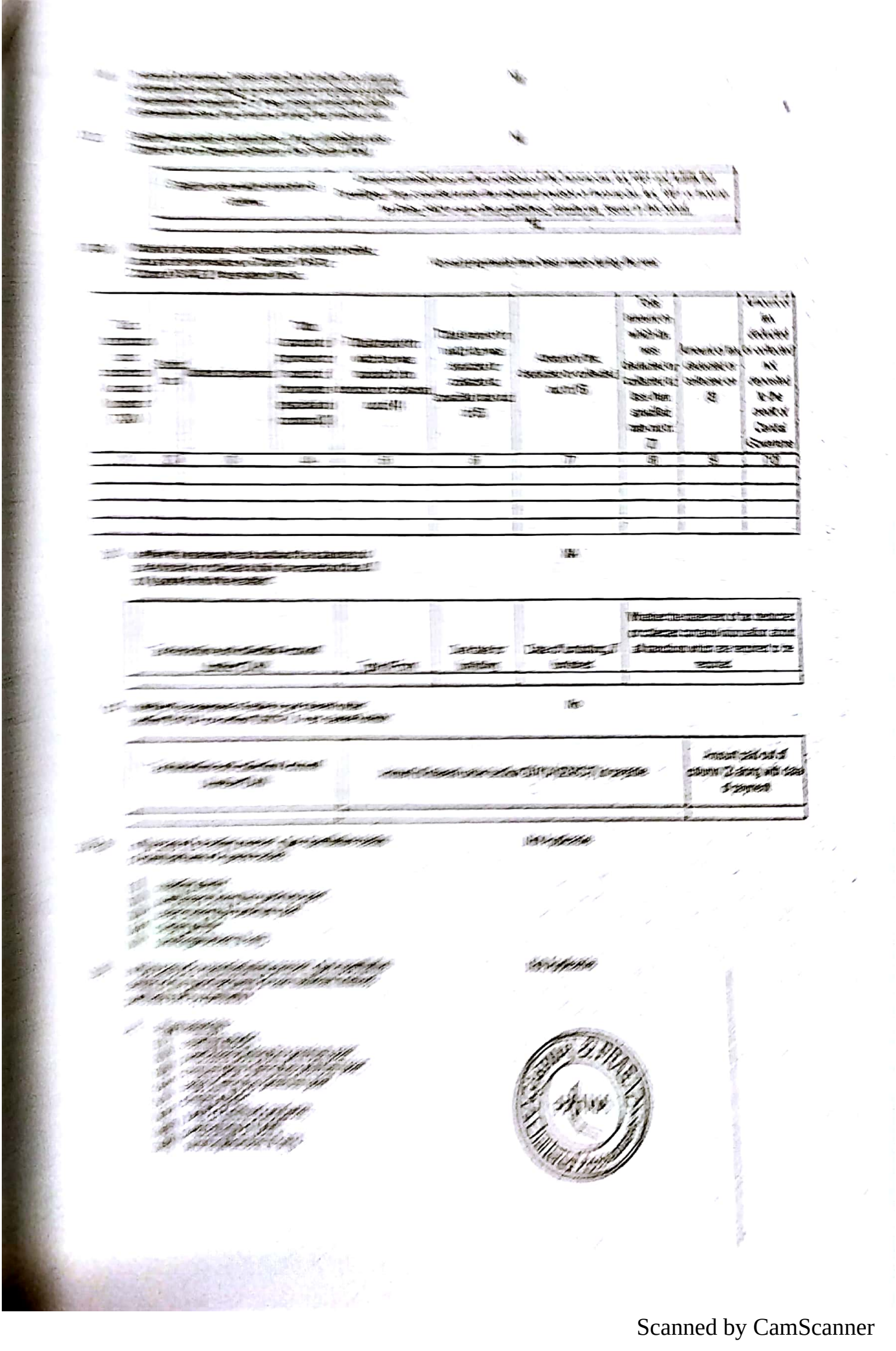

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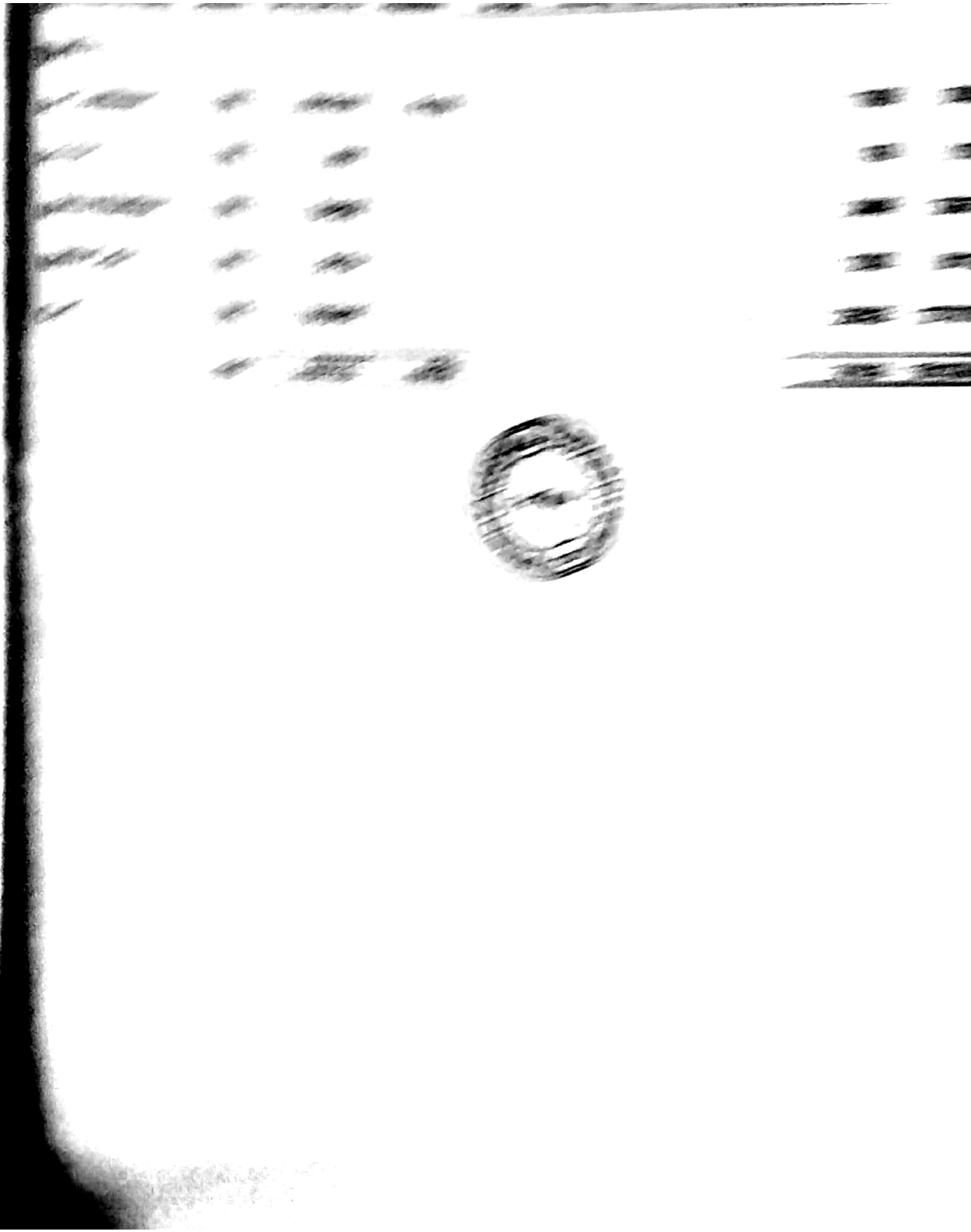

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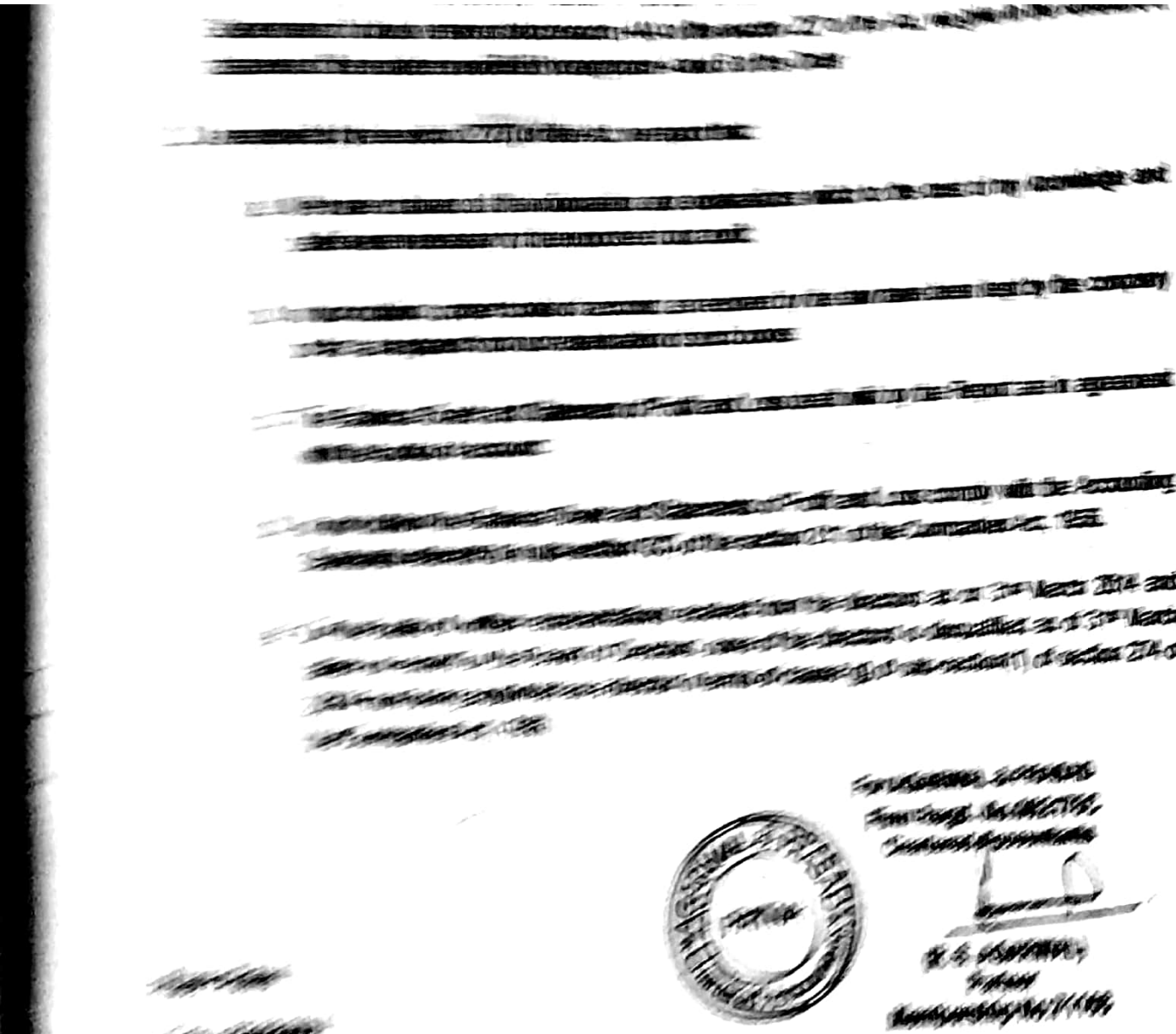

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