TAX AUDIT REPORT

M/S ADARSH HOME DEVELOPERS

OLD COURT ROAD, NAWADA, BIHAR

STATEMENTS OF ACCOUNTS

AND

AUDIT REPORT

FOR THE YEAR ENDED AS ON 31-03-2019

GOURAV SHARMA AND COMPANY.

CA GOURAV SHARMA

CHARTERED ACCOUNTANTS

RAMGARH

MOB:-+91-9534137822

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. I have examined the balance sheet as at 31st March **2019** and the **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019** attached herewith of **M/S ADARSH HOME DEVELOPERS OLD COURT ROAD, NAWADA, NAWADA, BIHAR, 805110 ABBFA1005B,**

2. I 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 **BIHAR,** and **0** branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies: if any:

These financial statements are the responsibilities of management. Our responsibility is to express an opinion on these financial statements based on our tax audit. We conducted tax audit in accordance with auditing standards generally accepted In India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.We believe that our audit provides a reasonable basis for our opinion.

(b) Subject to above.-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me 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, **2019** :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 My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	Considering the nature of business and varities of items, stock register has not been maintained. Hence, it is not possible to give quantitative details and Proper Stock Records.Proper inventory records quantity wise are being not made available to us.
2	Records produced for verification of payments through account payee cheque were not sufficient.	For cash payments above Rs 10,000/- for section 40A(3) and other section 269SS, 269ST, 269T any amount received or pay or accetance or re-payments of loans or deposit exceeding the prescribed limit under relevant provisition under relevant section, it is not possible for us to verify such transaction and such amount in contravantion of that provisions on the basis of record produced before us by the assessee. whether the transaction in excess of limits as prescribed have been made otherwise than by an account payee Cheque or bank draft, It is not possible to us to check whether every payment has been made through account payee cheque on the basis of record produced to us.
3	Records necessary to verify personal nature of expenses not maintained by the assessee.	It is not possible to us to check whether some expense such as traveling, conveyance, entertainment, bank interest etc. entered in Profit & Loss account is personal nature or not on the basis of record produced to us.
4	Others.	1. In respect of 43B the information given under clause 26(B)(a) is only upto and does not include any payment which the assessee may make subsequently before the due date of filing of the return under section 139(1) 2. In respect of Para 37 to 39 regarding various audits reliance has been placed on information provided by the management 3. Cash & Stock figure has not been physically verified by us and is taken as certified by the Proprietor
5	Valuation of closing stock is not possible.	The stock is valued as per the cost or Market Price Whichever is lower and as certified by the Proprieotr.

Place **RAMGARH**

Name **GOURAV SHARMA**

M/s Adarsh Home Developers

Managing Partner

Date	**05/10/2019**	Membership Number	**435930**
		FRN (Firm Registration Number)	
		Address	**C/O-B.L SHARMA,SHIV SHAKTI MEDICAL HALL, SHIVAJI ROAD, RAMGARH, JHARKHAND, 829122**

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	**M/S ADARSH HOME DEVELOPERS**
2	Address	**OLD COURT ROAD, NAWADA, NAWADA, BIHAR, 805110**
3	Permanent Account Number (PAN)	**ABBFA1005B**
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Goods and Services Tax BIHAR**	**10ABBFA1005B2ZU**

5	Status	**Firm**
6	Previous year from	**01/04/2018 to 31/03/2019**
7	Assessment Year	**2019-20**
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 of business exceeding specified limits**

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

Name	Profit Sharing Ratio (%)
GOPAL PRASAD	**25**
RAJEEV KR SINHA	**25**
BAIDYANATH PRASAD	**6.25**
DILIP PANDEY	**6.25**
HUSSAIN WAIEZ	**6.25**
KULESHWAR YADAV	**6.25**
LAL KISHORE PD SINHA	**6.25**
SHEETAL PRASAD	**6.25**
SURENDRA KUMAR	**6.25**
RAVI KUMAR	**6.25**

9 b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. **No**

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

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

Sector	Sub Sector	Code
CONSTRUCTION	**Building completion**	**06004**

10 b If there is any change in the nature of business or profession, the particulars of such change **No**

Business	Sector	SubSector	Code

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed **Yes**

Books prescribed
CASH BOOK, LEDGER, BANK BOOK, PURCHASE & SALES BOOKS, JOURNAL

11 b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK, LEDGER, BANK BOOK, PURCHASE & SALES BOOKS, JOURNAL	**OLD COURT ROAD**	**NAWADA**	**NAWADA**	**BIHAR**	**805110**

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

Books Examined
CASH BOOK, LEDGER, BANK BOOKS, PURCHASE & SALES BOOKS, JOURNAL

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).		No

Section	Amount
Nil	

13	a	Method of accounting employed in the previous year	**Mercantile system**
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**
13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13	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**
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.	

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13	f	Disclosure as per ICDS.

ICDS	Disclosure
ICDS I - Accounting Policies	**The Assessee follows the Mercantile System of Accounting.The Accounts are prepared on the accrual basis as per genrerally ac cepted accounting principle in India.**
ICDS II - Valuation of Inventories	**At cost or net realisable value whichever is lower as valued and certified by the Proprietor. The formula used is FIFO (First In First Out) method and the total carrying amount of the invento ries is as per Balance Sheet.**
ICDS III - Construction Contracts	**Not Applicable**
ICDS IV - Revenue Recognition	**Revenue not recognised from Sales of Goods is NIL**
ICDS V - Tangible Fixed Assets	**Fixed Assets are state at the written down value. Depriciation o n Fixed Assets is provided on written down value method at the rates specified from time to time in The IncomeTax Rules 1962 . Moreover, the assets acquired during the year are stated at ac tual cost according to ICDS-V & as per Clause 18 of Tax Audit Report.**
ICDS VII - Governments Grants	**Not Applicable**
ICDS IX - Borrowing Costs	**There is no borrowing cost directly attributable to an asset and the amount of Borrowing cost capitalised during the previous y ear is NIL**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**Contingent Assets and Contingent Liabilities has not been reco gnised.**

14	a	Method of valuation of closing stock employed in the previous year.	**AT COST OR MARKET PR ICE WHICHEVER IS LOW ER**
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**No**

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16 Amounts not credited to the profit and loss account, being:-

16	a	The items falling within the scope of section 28	
		Description	Amount
		Nil	
16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	
		Description	Amount
16	c	Escalation claims accepted during the previous year	
		Description	Amount
		Nil	
16	d	Any other item of income	
		Description	Amount
		Nil	
16	e	Capital receipt, if any	
		Description	Amount
		Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish

Details of property	Address Line 1	Address Line 2	City Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	**10%**	**0**	**106000**	**0**	**0**	**0**	**106000**	**0**	**10600**	**95400**

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

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.

Nil

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)]

Description	Amount

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

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

Nil

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

Capital expenditure

Particulars	Amount in Rs.

Personal expenditure

Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.

Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount in Rs.

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, 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,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) 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	Amount Admissible	Amount Inadmissible	Remarks

(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: **Yes**

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	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**

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

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

(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 in Rs.

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

Nature Of Liability	Amount in Rs.

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

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

GOPAL PRASAD				
GOPAL PRASAD		PARTNER	Remuneration	120000
		PARTNER	INTEREST ON CAPITAL	91511
RAJEEV KR SINHA				
RAJEEV KR SINHA		PARTNER	Remuneration	120000
		PARTNER	INTEREST ON CAPITAL	144139
BAIDYANATH PRASAD				
BAIDYANATH PRASAD		PARTNER	Remuneration	60000
		PARTNER	INTEREST ON CAPITAL	101846
DILIP PANDEY				
DILIP PANDEY		PARTNER	Remuneration	60000
		PARTNER	INTEREST ON CAPITAL	101846
HUSSAIN WAIEZ				
HUSSAIN WAIEZ		PARTNER	Remuneration	60000
		PARTNER	INTEREST ON CAPITAL	157161
KULESHWAR YADAV				
KULESHWAR YADAV		PARTNER	Remuneration	60000
		PARTNER	INTEREST ON CAPITAL	104749
LAL KISHORE PD SINHA		PARTNER	Remuneration	60000
LAL KISHORE PD SINHA		PARTNER	INTEREST ON CAPITAL	104749
SHEETAL PRASAD		PARTNER	Remuneration	60000
SHEETAL PRASAD		PARTNER	INTEREST ON CAPITAL	104749
SURENDRA KUMAR		PARTNER	Remuneration	60000
SURENDRA KUMAR		PARTNER	INTEREST ON CAPITAL	101846
RAVI KUMAR		PARTNER	Remuneration	60000
RAVI KUMAR		PARTNER	INTEREST ON CAPITAL	101846

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (1)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-

26 (1)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 (1)(A)(a) Paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (1)(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (1)B was incurred in the previous year and was

26 (1)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Nil		

26 (1)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

(State whether sales tax, goods & service 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/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts — No

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		

	Closing Outstanding Balance							
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-						
		Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)			
		Nil						
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)							No
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
		Nil						
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same							
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
		Nil						
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:							No
		Sl No.	Nature of Income	Amount				
		Nil						
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details:							No
		Sl No.	Nature of Income	Amount				
		Nil						
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque,(Section 69D)							No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.							
	(b) If yes, please furnish the following details							
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money	
	Nil							
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.							
	(b) If yes, please furnish the following details							

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)

Nil

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020)

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted 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								

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	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						

(Particulars at (a) and (b) 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(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account	Nature of transaction	Amount of Payment	Date Of Payment

					Number (if available with the assessee) of the Payer			

Nil

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

Nil

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"

31 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 :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made 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 repaid by an account payee cheque or an account payee bank draft.

Nil

31 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:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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

Nil

31 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:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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

Nil

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks

Nil

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	**Not Applicable**	
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year	No	
	If yes, please furnish the details below		
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No	
	If yes, please furnish details of the same		
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73		
	If yes, please furnish the details of speculation loss if any incurred during the previous year		

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No	Section	Amount

Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **No**

S.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)

Nil

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details: **No**

S.No	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 details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.

Nil

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish **Not Applicable**

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment

Nil

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	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 :-

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the	Sales during the	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any

								previous year	previous year			

Nil

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any

Nil

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any

Nil

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	
					Amount	Dates of payment

Nil

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:- **No**

Sl No.	Amount received (in Rs.)	Date of receipt

Nil

37 Whether any cost audit was carried out **Not Applicable**

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

38 Whether any audit was conducted under the Central Excise Act, 1944 **Not Applicable**

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

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor **Not Applicable**

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

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		20202536			62176000	
b	Gross profit / Turnover	5291409	20202536	26.19%	6894917	62176000	11.09%
c	Net profit / Turnover	4355804	20202536	21.56%	3454790	62176000	5.56%
d	Stock-in-Trade / Turnover	85484047	20202536	423.14%	73345717	62176000	117.96%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

Nil

42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish	**No**

Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil						

43	(a)Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	**No**

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil				

A(c)	If Not due , please enter expected date of furnishing the report	

44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)	

Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil						

Place	**RAMGARH**	Name	**GOURAV SHARMA**
Date	**05/10/2019**	Membership Number	**435930**
		FRN (Firm Registration Number)	
		Address	**C/O-B.L SHARMA,SHIV SHAKTI MEDICAL HALL, SHIVAJI ROAD, RAMGARH, JHARKHAND, 829122,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	**1**	**05/06/2018**	**05/06/2018**	**106000**	**0**	**0**	**0**	**106000**
Total of **Furnitures & Fittings @ 10%**								**106000**

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

This form has been digitally signed by GOURAV SHARMA having PAN DSUPS9743D from IP Address 119.226.31.58 on 2019-10-10 12:17:41.0 .
Dsc Sl No and issuer 235871443889638321OCN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

M/S ADARSH HOME DEVELOPERS
OLD COURT ROAD, NAWADA, BIHAR
PAN-ABBFA1005B
GST-10ABBFA1005B2ZU

TRADING & PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31.03.2019

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Stock		73,345,717.00	By Sale of Flat		20,202,535.78
To Labour Charges		2,702,652.00	By Closing Stock(Flat)		61,910,480.00
To Purchase Material		24,346,805.09	By Closing Stock(Material)		23,573,567.00
To Gross Profit C/D		5,291,408.69			
		105,686,582.78			105,686,582.78
To Advertisement Expenses		110,125.00	By Gross Profit B/D		5,291,408.69
To Audit Fee		7,500.00	By Other Income		63,822.56
To Bank Comm. & Others		5,072.90	By Rent Income		1,574,855.00
To Donation		51,000.00			
To Depreciation		10,600.00			
To Labour Reg.		151,000.00			
To RERA Fees		612,324.00			
To Building Insurance		29,964.00			
To Office Rent		180,000.00			
To Other Exp.		32.79			
To Miscellaneous Expenses		130,563.00			
To News paper & Periodcalls		20,561.00			
To Printing & Stationery		50,127.00			
To Salary To Staff		600,000.00			
To Interest On Service Tax		537,813.00			
To Telephone Expenses		55,477.00			
To Travelling & Conveyance		22,123.00			
To Book Profit C/d		4,355,803.56			**6,930,086.25**
		6,930,086.25			
					4,355,803.56
To Partner's Salary		720,000.00	By Balance B/d		
To Int On Capital		1,114,442.00			
To Provision for Income Tax		756,000.00			
, , Net Profit transffered to Partner's Capital A/		1,765,361.56			**4,355,803.56**
		4,355,803.56			

This is the Trading and Profit & Loss Account referred to in our report of even date

For Gourav Sharma And Company
Chartered Accountants,

CA GAURAV SHARMA RAMGARH M.No.435930 CHARTERED ACCOUNTANT

CA Gourav Sharma
(Proprietor)
M.No. 435930

Place :- Ramgarh
Date: 05/10/2019
UDIN No:-19435930AAAAAR8662

M/S ADARSH HOME DEVELOPERS

M/s Aadarsh Home Developers

Rajeev Kumar Singh

(Partner) Managing Partner **(Partner)**

M/S ADARSH HOME DEVELOPERS
OLD COURT ROAD, NAWADA, BIHAR
PAN-ABBFA1005B

SCHEDULE OF PARTNERS'S CAPITAL ACCOUNT AS ON 31/03/2019

S.NO	Partner's Name	Profit Sharing Ratio	Opening Balance	Addition	Int. on Capital	Remuneration	Share Of profit	Total	Drawings	Closing balance
1	GOPAL PRASAD	25.00%	762,591.97		91,511.00	120,000.00	441,340.39	1,415,443.36	19,850.00	1,395,593.36
2	RAJEEV KR SINHA	25.00%	1,201,155.97		144,139.00	120,000.00	441,340.39	1,906,635.36	19,850.00	1,886,785.36
3	BAIDYANATH PRASAD	6.25%	848,713.02		101,846.00	60,000.00	110,335.10	1,120,894.12	4,962.50	1,115,931.62
4	DILIP PANDEY	6.25%	848,713.02		101,846.00	60,000.00	110,335.10	1,120,894.12	4,962.85	1,115,931.27
5	HUSSAIN WAIEZ	6.25%	1,309,677.02		157,161.00	60,000.00	110,335.10	1,637,173.12	4,962.85	1,632,210.27
6	KULESHWAR YADAV	6.25%	872,905.01		104,749.00	60,000.00	110,335.10	1,147,989.11	4,962.85	1,143,026.26
7	LAL KISHORE PD SINHA	6.25%	872,905.02		104,749.00	60,000.00	110,335.10	1,147,989.12	4,962.85	1,143,026.27
8	SHEETAL PRASAD	6.25%	872,905.02		104,749.00	60,000.00	110,335.10	1,147,989.12	4,962.85	1,143,026.27
9	SURENDRA KUMAR	6.25%	848,712.98		101,846.00	60,000.00	110,335.10	1,120,894.08	4,962.85	1,115,931.23
10	RAVI KUMAR	6.25%	848,713.02		101,846.00	60,000.00	110,335.10	1,120,894.12	4,962.85	1,115,931.27
	Total	100%	**9,286,992.05**	-	**1,114,442.00**	**720,000.00**	**1,765,361.56**	**12,886,795.61**	79,402.45	**12,807,393.16**

CA GAURAV SHARMA
RAMGARH
M. No.-435930
CHARTERED ACCOUNTANTS

M/s Aadarsh Home Developers

Rajeev Kumar Sinha

Managing Partnar

M/S ADARSH HOME DEVELOPERS
OLD COURT ROAD, NAWADA, BIHAR
PAN-ABBFA1005B
BALANCE SHEET AS ON 31ST MARCH 2019

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Partner's Capital Account (As per Annexure-"A" Attached)		12,807,393.16	**Fixed Assets** Land Purchased		5,711,600.00
Unsecured Loan Zoya Enterprises		500,000.00	**Bike** Purchase Durning The Year Less:-Depreciation@10%	106,000.00 10,600.00	95,400.00
Current Liablities Advance From Customer & Sundry Creditors		90,879,643.06	**Depsoits** Security Deposit with Sales Tax		10,000.00
Creditor For Expenses Audit Fee Payable		7,500.00	**Currents Assets** **Stock in Trade** [As taken, valued at cost and cetified by the partners]		85,484,047.00
Provisions Provision for Income Tax		756,000.00			
			Loans & Advances Rent Receivable DD Advance Tax A/y 19-20 TDS A/y 19-20 GST Recieavble	17,415.00 492,808.00 700,000.00 57,887.00 4,917,306.44	6,185,416.44
			Advances to Anjali Enterprises Hussain Waiez Reshma Sinha	1,000,000.00 1,140,000.00 400,000.00	2,540,000.00
			Closing Balance **Balance With UCO Bank**		4,906,432.44
			Cash-in-Hand (As certified by Partners)		17,640.34
		104,950,536.22			**104,950,536.22**

This is the Balance Sheet referred to in our report of even date.

For Gourav Sharma And Company
Chartered Accountants,

CA Gourav Sharma
(Proprietor)
M.No. 435930

Place :- Ramgarh
Date: 05/10/2019
UDIN No:-19435930AAAAAR8662

M/S ADARSH HOME DEVELOPERS

M/s Aadarsh Home Developers

Managing Partner

(Partner) **(Partner)**

M/S ADARSH HOME DEVELOPERS
OLD COURT ROAD, NAWADA, BIHAR
Statement of Cash Flows
For the F.Y. 2018-19

Particulars	Amount
A. Cash Flows from Operating Activities	
Net Profit before Taxes	1,765,361.56
Add:- Expenses Not Requiring Cash:-	
a) Depreciation	10,600.00
b) Interest on Capital	1,114,442.00
c) Partner Remuneration	720,000.00
d) Provision for Income Tax -Last Year W/o	
e) Provision for Income Tax-Current Year	756,000.00
h) Drawings	(79,402.46)
i) Depreciation Reserve	
Other Adjustments:-	
a) (Increase)/Decrease in Debtors	
b) (Increase)/Decrease in Inventories	(12,138,330.00)
c) (Increase)/Decrease in Loans & Advnaces	(4,590,548.44)
d) (Increase)/Decrease in Other current assets	
e) Increase/(Decrease) in Liabilities	6,273,646.92
f) Increase/(Decrease) in Loans	-
g) Increase/(Decrease) in Bank Loans	
Net Cash from Operating Activities	**(6,168,230.42)**
B. Cash Flows from Investing Activities	
a) (Increase)/Decrease in Fixed Assets	(106,000.00)
i) Purchase of Fixed Assets	
ii) Sale of Fixed Assets	
b) (Increase)/Decrease in investment	
c) Interest on Deposits with Banks	
d) Interest on Loans & Advnaces	
Net Cash Used for Investing Activities	**(106,000.00)**
C. Cash Flows from Financing Activities	
Net Cash from Financing Activities	-
D. Net Increase/(Decrease) in Cash & Cash Equivalents	**(6,274,230.41)**
Cash & Cash Equivalents at the beginning of the year	11,198,303.19
Cash & Cash Equivalents at the end of the year	4,924,072.78
E. Net Increase/(Decrease) in Cash & Cash Equivalents	**(6,274,230.41)**

(0.00)

Shiv Raj Sohan & Co. Chartered Accountants

M/s Aadarsh Home Developers

Managing Partnar

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 filed and verified electronically]

Assessment Year 2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name			PAN
ADARSH HOME DEVELOPERS			ABBFA1005B
Flat/Door/Block No	**Name Of Premises/Building/Village**		**Form Number.** ITR-5
OLD COURT ROAD			
Road/Street/Post Office	**Area/Locality**		
NEAR OF SANGITA VASTRALYA	NAWADA		**Status** Firm
Town/City/District	**State**	**Pin/ZipCode**	**Filed u/s**
NAWADA	BIHAR	805110	139(1)-On or before due date
Assessing Officer Details (Ward/Circle)	ITO WARD 2(5) BIHARSHARIF		
e-filing Acknowledgement Number	197225391121019		

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	2347706
2	Total Deductions under Chapter-VI-A				2	0
3	Total Income				3	2347710
3a	Deemed Total Income under AMT/MAT				3a	2347710
3b	Current Year loss, if any				3b	0
4	Net tax payable				4	732486
5	Interest and Fee Payable				5	3033
6	Total tax, interest and Fee payable				6	735519
7	Taxes Paid	a	Advance Tax	7a 700000		
		b	TDS	7b 57887		
		c	TCS	7c 0		
		d	Self Assessment Tax	7d 0		
		e	Total Taxes Paid (7a+7b+7c +7d)		7e	757887
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	22370
10	Exempt Income	Agriculture			10	0
		Others		0		

Income Tax Return submitted electronically on 12-10-2019 12:22:52 from IP address 118.91.189.15 and verified by

RAJIV KUMAR SINHA having PAN AIUPS2579J on 12-10-2019 12:22:52 from IP address

118.91.189.15 using **Digital Signature Certificate (DSC)**

DSC details: 397170CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b4153204445455020425549 4c44494c47,STREET=18\,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

						TDS Paid	
IRCON INTERNATIONAL LIMITED	PTNI00838F	House Property	2018		22,500	2,25,000	0
SRI GOPIKRISHNA INFRASTRUCTURE PRIVATE LIMITED	HYDS19935G	House Property	2018		35,387	3,53,855	0
Total				**57,887**			

Firm Partners

Name	Share	Remuneration	Interest	Allowable Interest	Expenses	Profit
RAJIV KUMAR SINHA	25%	1,20,000	1,44,139	1,44,139		
GOPAL PRASAD	25%	1,20,000	91,511	91,511		
BAIDYANATH PRASAD	6.25%	60,000	1,01,846	1,01,846		
DILIP PANDEY	6.25%	60,000	1,01,846	1,01,846		
HUSSAIN WAIEZ	6.25%	60,000	1,57,161	1,57,161		
KULESHWAR YADAV	6.25%	60,000	1,04,749	1,04,749		
LAL KISHORE PD SINHA	6.25%	60,000	1,04,749	1,04,749		
SHEETAL PRASAD	6.25%	60,000	1,04,749	1,04,749		
SURENDRA KUMAR	6.25%	60,000	1,01,846	1,01,846		
RAVI KUMAR	6.25%	60,000	1,01,846	1,01,846		
	100%	**7,20,000**	**11,14,442**	**11,14,442**		

Bank Account Details

SI No.	IFSC Code	Name of the Bank	Account No.
1	UCBA0003033	UCO BANK	30330210000236

Signature

For ADARSH HOME DEVELOPERS

		Deposited					
1st Quarter (Upto 15th Jun)	6,74,59	15%	1,01,190	0	1,01,190	3%	3,033
2st Quarter (Upto 15th Sep)	6,74,599	45%	3,03,570	4,50,000	-1,46,430	3%	0
3st Quarter (Upto 15th Dec)	6,74,599	75%	5,05,949	7,00,000	-1,94,051	3%	0
4st Quarter (Upto 15th Mar)	6,74,599	100%	6,74,599	7,00,000	-25,401	1%	0
							3,033

Depreciation In Business & Profession

Block	Opening	Buy in first half	Sell in first half	Buy in second half	Sell in second half	Depreciation Value	Capital Gain (If Any)	Carry forward Value
Furniture - (10%)								
BIKE	- 1,06,000	-	-	-		10,600	-	95,400
Total Depreciation						**10,600**	-	

Taxes Paid

(Advance Tax, TDS on Non Salary Income)

Advance Tax

BSR Code	Date	Challan No	Amount
0510308	13/12/2018	31004	2,50,000
0321931	15/09/2018	10863	2,50,000
0321931	25/06/2018	10132	2,00,000
Total			**7,00,000**

TDS on Non Salary Income

Name	Tan	Type of Income	Deducted Year	Brought Forward TDS	TDS Amount Claimed	Income For Which	Balance

Income considered under Other Sources		-5,78,855	
HouseProperty	5,78,855		
Decrease in Profit due to ICDS adjustments -		0	
Depreciation (Allowed)		-10,600	
Net Total			**25,31,962**

Remuneration/Interest To Partners:

Add:			
Total Remuneration Paid		7,20,000	
Less:			
Allowed Remuneration (Max: Rs. 16,87,504)		-7,20,000	
Net Remuneration Partner Total			**0**
Net Income			**19,42,507**

House Property Income

Rental Property 1: NAWADA, NAWADA, NAWADA, NAWADA, BIHAR, INDIA, 805110

Occupancy of House	Rented		
Ownership	100		
Gross Annual Rent	5,78,855		
Balance (NAR):		5,78,855	
Deduction us 24a @ 30% on NAR	-1,73,656		
Total Deduction		-1,73,656	
Income From House Property 1			**4,05,199**
Total Income From House Property			**4,05,199**

Income Tax

Total Income			23,47,710
Income Tax			7,04,313
Health and Education Cess			28,173
Total Tax			7,32,486
Interest Due			3,033
234C		3,033	
Tax Paid			-7,57,887
Advance Tax		7,00,000	
TDS		57,887	
Refund			22,370

Interest u/s. 234C

Installment period	Tax Due	Percentage of Tax to be	Tax to be Deposited	Tax Paid	Remaining Tax due	Interest Rate	Interest u/s. 234C

ADARSH HOME DEVELOPERS

AY 2019-2020

Address: OLD COURT ROAD NEAR OF SANGITA VASTRALYA NAWADA
NAWADA, BIHAR - 805110
Mobile: 91-9534137822
E-Mail: alldata3364@gmail.com

Computation of Income (ITR5)

PAN:	ABBFA1005B	**Status:**	Firm
Date of Formation:	18/06/2014	**Residential Status:**	Resident
Bank A/C no.:	30330210000236	**IFSC code:**	UCBA0003033
E-Filing Status:	Not E-Filed		

Tax Summary (Amount in 'Rs')

House Property			4,05,199
Business and Profession			19,42,507
Gross Total Income			**23,47,706**
Less: Total Deductions			0
	Total Income (Taxable)	Rounded off from 23,47,706 as per Section 288A	23,47,710
Tax Payable			7,32,486
Interest & Fees			+ 3,033
Total Tax Payable			**7,35,519**
Less: Taxes Paid		TDS + Advance Tax	- 7,57,887
Refund			**22,370**

Taxes are applicable as per normal provision
Please refer **Annexure** for details

Business and Profession

Profit as Per P/L Ac		25,21,362
Add:		
Expenses under Other Heads		0
Depreciation -		10,600
Less:		

SHIV RAJ SOHAN & CO.
CHARTERED ACCOUNTANTS

B-160,POLICE COLONY,
ANISHABAD,PATNA,BIHAR
MOBILE-+91-9534137822

Auditor's Report
Utilisation Certificate

We have audited the annexed the statement of affairs " **ADARSH HOME DEVELOPERS (KAMLA-KAVERI DIVISION)**" for the period from **2018-19** in respect of RECIPTS from the purchaser of the flats and Payments towards the construction cost with the cash- book, bank book, Reciept Register and records produced before us for our verification. The Reciepts amounting Rs. **8195535.72 /-** has been received from the purchaser of flats and same have been utilized in the construction expenses.

We report thereon as follows:-

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
b. In our opinion, proper books of accounts as required by law have been kept by the institution so far as it appears from the examination of those books.
c. The statement of account is in agreement with the books of accounts maintained by the institution.

FOR SHIV RAJ SOHAN & CO.
CHARTERED ACCOUNTANTS

M/s Aadarsh Home Developers

Managing Partnar

CA PIYUSH KUMAR
Partner
M. No.-530251

Place : Patna

Date : 14/07/2020